

March 24, 2017

Office of the Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Via website submission: rule-comments@sec.gov

Re: Extension for File Number S7-02-17 *Request for Comment on Possible Changes to Industry Guide 3 (Statistical Disclosure by Bank Holding Companies)*

To Whom It May Concern:

The American Bankers Association (ABA¹) appreciates the opportunity to comment on the *Request for Comment on Possible Changes to Industry Guide 3 (Statistical Disclosure by Bank Holding Companies)*. However, we respectfully ask the Commission to extend the comment period from May 8 to July 7, 2017. As Guide 3 has been at the center of bank disclosures for decades, the Request addresses one of the industry's more important financial reporting issues.

It is important that the Commission get feedback from a wide range of bank holding companies. However, the comment period lies primarily within the months when bankers are addressing year-end and first quarter reporting deadlines, allowing little time for bankers to thoughtfully evaluate and respond to the many detailed questions posed in the Request. We believe the Commission's efforts to evaluate Guide 3 will be impaired without quality feedback and the sixty-day extension will allow bankers to gather their thoughts in an organized manner.

Thank you for your attention to this matter and for considering our request. Please feel free to contact me [REDACTED]; [REDACTED] if you would like to discuss this further.

Sincerely,



Michael L. Gullette

¹ The American Bankers Association represents banks of all sizes and charters and is the voice for the nation's \$14 trillion banking industry and its two million employees.