



March 11, 2024

1345 Avenue of the Americas
27th Floor
New York, NY 10105
Phone: (202) 448-1985
Fax: (866) 516-6923

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

Dear Ms. Countryman:

RE: Regulatory Flexibility Agenda, File No. S7-14-23


Thank you for the opportunity to comment on the Securities and Exchange Commission (SEC) Regulatory Flexibility Agenda. XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for eXtensible Business Reporting Language (XBRL). XBRL is a free and open data standard widely used in the United States, and around the world, for reporting by public and private companies, as well as banks and government agencies.

This letter pertains to the proposed rule, Cybersecurity Risk Management for Investment Advisers, Registered Investment Companies, and Business Development Companies, which was included in the RFA. XBRL US submitted a [comment letter](#) on April 11, 2022, in which we expressed our support for the proposal requirement that cybersecurity incident data be reported in Inline XBRL format to increase the Commission's ability to assess risk and monitor activities, and to identify trends in cybersecurity incidents.

We would like to add an additional point to our original comments. The proposal establishes new Form ADV-C which requires that, "... an advisor provide information regarding a significant cybersecurity incident in a structured format through a series of check-the-box and fill-in-the-blank questions." We would like to clarify our original letter to note that Form ADV-C should be prepared in Inline XBRL format.

Thank you again for the opportunity to comment. Please contact me if you have any questions or would like to discuss our comments further. I can be reached at (917) 582-6159 or Campbell.Pryde@Xbrl.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Campbell Pryde". The signature is fluid and cursive, with the first name "Campbell" written in a larger, more prominent script than the last name "Pryde".

Campbell Pryde
President and CEO, XBRL US