

EXHIBIT 2b

Alphabetical List of Written Comments

1. Email from Kurt N. Schacht, Managing Director, and Linda L. Rittenhouse, Director, CFA Institute (“CFA Institute”), dated February 3, 2014
2. Email from T.W. Kennedy, CyberIssues.com (“CyberIssues”), dated February 2, 2014
3. Email from David T. Bellaire, Executive Vice President and General Counsel, Financial Services Institute (“FSI Institute”), dated February 3, 2014
4. Email from Andrea Seidt, President, North American Securities Administrators Association, Inc. (“NASAA”), dated February 3, 2014
5. Email from Charles Polanco (“Polanco”), dated November 22, 2013
6. Email from David R. Burton, Senior Fellow in Economic Policy, The Heritage Foundation (“Heritage Foundation”), dated February 3, 2014
7. Email from Chris Charles, President, Wulff, Hanson & Co. (“Wulff”), dated January 27, 2014