



SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235-0410]

Agency Information Collection Activities; Submission for OMB Review; Comment

Request; Extension: Rules 17h-1T and 17h-2T

Upon Written Request, Copies Available From: Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission (SEC or "Commission") is submitting to the Office of Management and Budget ("OMB") this request for an extension of the proposed collection of information in Rules 17h-1T and 17h-2T.

Rule 17h-1T requires a covered broker-dealer to maintain and preserve records and other information concerning certain entities that are associated with the broker-dealer. This requirement extends to the financial and securities activities of the holding company, affiliates and subsidiaries of the broker-dealer that are reasonably likely to have a material impact on the financial or operational condition of the broker-dealer. Rule 17h-2T requires a covered broker-dealer to file with the Commission quarterly reports and a cumulative year-end report concerning the information required to be maintained and preserved under Rule 17h-1T.

The collection of information required by Rules 17h-1T and 17h-2T, collectively referred to as the "risk assessment rules", is mandatory and is necessary to enable the Commission to monitor the activities of a broker-dealer affiliate whose business activities are reasonably likely to have a material impact on the financial and operational condition of the broker-dealer. Without this information, the Commission would be unable to assess the potentially damaging impact of the affiliate's activities on the broker-dealer.

There are currently 238 respondents that must comply with Rules 17h-1T and 17h-2T. Each of these 238 respondents are estimated to require 10 hours per year to maintain the records

required under Rule 17h-1T, for an aggregate estimated annual burden of 2,380 hours (238 respondents X 10 hours). In addition, each of these 238 respondents must make five annual responses under Rule 17h-2T. These five responses are estimated to require 14 hours per respondent per year for an aggregate estimated annual burden of 3,332 hours (238 respondents X 14 hours).

In addition, new respondents must draft an organizational chart required under Rule 17h-1T and establish a system for complying with the risk assessment rules. The staff estimates that drafting the required organizational chart requires one hour and establishing a system for complying with the risk assessment rules requires three hours. Based on the reduction in the number of filers in recent years, the staff estimates there will be four new respondents, and thus, a corresponding estimated burden of four hours for new respondents.

In addition, the Commission adopted amendments in 2024 that require broker-dealers subject to Rule 17h-2T to file Form 17h-2T electronically on EDGAR and that would require a portion of the form to be filed using Inline XBRL. Thus, the Commission estimates an average additional burden of 2 hour per response four times a year (quarterly) for 238 respondents, resulting in a total industrywide burden of 1,904 hours¹ per year for Form 17-H filers to structure their financial statements (Item 4 of Form 17-H) in Inline XBRL. The total compliance burden per year is approximately 7,620 burden hours (2,380 hours + 3,332 hours + 4 hours + 1,904 hours).²

On September 12, 2025, the Commission published a Federal Register notice with a 60-day comment period soliciting comments on this collection of information. One comment letter was received. The comment letter supports the Commission's recent extension of the compliance date

¹ (238 respondents X 8 hours = 1,904 hours.)

² The Commission recently extended the compliance date for certain of the 2024 rule amendments by twelve months. *See* Extension of Compliance Dates for Electronic Submission of Certain Materials Under the Securities Exchange Act of 1934; Amendments Regarding the FOCUS Report; SEC Release Nos. 33-11386; 34-103877; IC-35738; (Sept. 8, 2025); 90 FR 43552 (Sept. 10, 2025) (File No. S7-08-23).

for the 2024 amendments and agrees with the collection of data in Inline XBRL format. The comment letter does not discuss the estimated burdens for the collection of information, and changes were not made to the estimated burdens in connection with the comment letter.³

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB Control Number.

The public may view and comment on this information collection request at:

https://www.reginfo.gov/public/do/PRAViewICR?ref_nbr=202509-3235-002 or email comment to MBX.OMB.OIRA.SEC_desk_officer@omb.eop.gov within 30 days of the day after publication of this notice, by **[INSERT DATE 31 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

Dated: November 20, 2025.

Sherry R. Haywood,

Assistant Secretary.

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³ Letter from Campbell Pryde, XBRL US, November 12, 2025.