



SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235-0632]

Agency Information Collection Activities; Submission for OMB Review; Comment

Request; Extension: Rule 12h-1(f)

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 ("Commission") has submitted to the Office of Management and Budget this request for extension of the previously approved collection of information discussed below.

Rule 12h-1(f) (17 CFR 240.12h-1(f)) under the Securities Exchange Act of 1934 ("Exchange Act") provides an exemption for private, non-reporting issuers from Exchange Act Section 12(g) registration for compensatory employee stock options issued under employee stock option plans where certain conditions, including certain information provision conditions, are present.. Among other things, the exemption requires an issuer to provide information to option holders and holders of shares received on exercise of compensatory employee stock options. The information required under Rule 12h-1(f) is mandatory and is not filed with the Commission. Issuers may provide the information to the option holders either by: (i) physical or electronic delivery of the information; or (ii) written notice to the option holders of the availability of the information on a password-protected Internet site. We estimate that 25% of the 2 hours per response (0.5 hours) is carried internally by the issuer for a total annual burden of 20 hours (0.5 hours per response x 40 responses annually). We estimate that 75% of the 2 hours per response (1.5 hours) is carried externally by outside professionals retained by the issuer at an estimated rate of \$600 per hour for a total annual cost burden of \$36,000 (1.5 hours per response x \$600 per hour x 40 responses annually).

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=202601-3235-010 or send an 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: April 8, 2026.

Sherry R. Haywood,

Assistant Secretary

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