

Justification for Burden Changes Related to  
Internet Availability of Proxy Materials

Other Change \*\* In response to public comment, we revised our estimate in Proposed Rule: Internet Availability of Proxy Materials (Release 34-52926) due to a revision from the proposal that requires companies to permit shareholders to make permanent elections to receive paper or e-mail copies of the proxy materials and maintain records of such elections in the Adopted Rule (Release 34-55146).