

SUPPORTING STATEMENT FOR THE PAPERWORK REDUCTION ACT  
INFORMATION COLLECTION SUBMISSION FOR FORM TH

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Regulation S-T governs the Commission's Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system. The EDGAR system is used by issuers and other filers to electronically submit reports, schedules, forms and other filings to the Commission. Regulation S-T sets forth instructions and requirements for filing on EDGAR. Regulation S-T identifies filings that must be filed electronically, exemptions from the electronic filing requirements and rules discussing treatment of graphic and image material. In order to facilitate its electronic filing requirements, the Commission developed special forms that were unique to filing on EDGAR. One such specialized form is Form TH. As required by Rule 201(a) of Regulation S-T, Form TH must be filed by any electronic filer that submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically.

2. Purpose and Use of the Information Collection

Form TH provides notification to the Commission that an electronic filer is relying on the temporary hardship exemption. Moreover, the information required by the Commission permits verification of compliance with securities law requirements and assures the public availability and dissemination of such information.

3. Consideration Given to Information Technology

Form TH is used to implement improved information dissemination technology. The EDGAR system is designed to reduce the regulatory burden of paper filings with the Commission.

4. Duplication of Information

The EDGAR system is unique to the Commission; consequently no duplication of Form TH exists.

5. Reducing the Burden on Small Entities

Small entities are permitted to file Form TH if they meet the requirements of a temporary hardship exemption, which is outlined in Rule 201 of Regulation S-T, but we do not expect the filing of Form TH to have a significant economic impact on a substantial number of small entities. EDGAR has been designed to accommodate small entities to the greatest degree possible while still providing for the public electronic dissemination of information.

6. Consequences of Not Conducting Collection

Form TH must be used every time an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of a required electronic filing.

7. Special Circumstances

Not applicable.

8. Consultations with Persons Outside the Agency

No comments were received for this request during the 60-day comment period prior to OMB's review of this submission.

9. Payment or Gift to Respondents

Not applicable.

10. Confidentiality

Form TH is a public document.

11. Sensitive Questions

No information of a sensitive nature, including social security numbers, will be required under this collection of information. The information collection collects basic Personally Identifiable Information (PII) that may include: name, address and zip code. However, the agency has determined that the information collection does not constitute a system of record for purposes of the Privacy Act. Information is not retrieved by a personal identifier. In accordance with Section 208 of the E-Government Act of 2002, the agency has conducted a Privacy Impact Assessment (PIA) of the EDGAR system, in connection with this collection of information. The EDGAR PIA, published on January 29, 2016, is provided as a supplemental document and is also available at <https://www.sec.gov/privacy>.

12. Estimate of Respondent Reporting Burden

For purposes of the Paperwork Reduction Act (“PRA”), we estimate that Form TH takes approximately 0.33 hours per response to comply with the collection of information requirements and is filed by approximately 5 registrants. We derived our burden hour estimates by estimating the average number of hours it would take an electronic filer to compile the necessary information and data, prepare and review disclosure, file documents and retain records. In connection with rule amendments to the form, we occasionally receive PRA estimates from public commenters about incremental burdens that are used in our burden estimates. We believe that the actual burdens will likely vary among individual companies based on the size and complexity of their organization and the nature of their operations. We further estimate that 100% of the collection of information burden is carried by the registrant internally. Based on our estimates, we calculated the total reporting burden to be 2 hours (0.33 hours per response x 5 responses). For administrative convenience, the presentation of the totals related to the paperwork burden hours have been rounded to the nearest whole number. The burden estimate for the hours is made solely for the purpose of the Paperwork Reduction Act.

13. Estimate of Total Annualized Cost Burden

There is no outside cost associated with the information collection.

14. Costs to Federal Government

The estimated annual cost of reviewing and processing Form TH is approximately \$1000. Form TH is a simple cover sheet that identifies attached information.

15. Reason for Change in Burden

There is no change in burden.

16. Information Collection Planned for Statistical Purposes

Not applicable.

17. Approval to Omit Expiration Date

We request authorization to omit the expiration date on the electronic version of the form. Including the expiration date on the electronic version of the form will result in increased costs, because the need to make changes to the form may not follow the application’s scheduled version release dates. The OMB control number will be displayed.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

Not applicable

B. STATISTICAL METHODS

Not applicable.