

to Rule 19b-4(f)(6)(iii),³¹ the Commission may designate a shorter time if such action is consistent with the protection of investors and the public interest. The Exchange has requested that the Commission waive the 30-day operative delay so that the proposal may become operative immediately upon filing. The Exchange states that waiver of the operative delay is appropriate because the proposed rule change: (1) does not change how the current MTP functionality on the Exchange works, (2) will allow additional Users to enable MTP pursuant to the revised definition of Unique Identifier on an earlier timeline, and (3) revises the definition of Unique Identifier to prevent transactions in securities where there is no change in beneficial ownership in instances that an existing Unique Identifier would not enable MTP modifier. The Commission believes that waiver of the operative delay would be consistent with the protection of investors and the public interest because this proposed rule change does not present any novel issues. Accordingly, the Commission hereby waives the 30-day operative delay and designates the proposed rule change as operative upon filing.³²

At any time within 60 days of the filing of the proposed rule change, the Commission summarily may temporarily suspend such rule change if it appears to the Commission that such action is necessary or appropriate in the public interest, for the protection of investors, or otherwise in furtherance of the purposes of the Act. If the Commission takes such action, the Commission shall institute proceedings to determine whether the proposed rule should be approved or disapproved.

IV. Solicitation of Comments

Interested persons are invited to submit written data, views and arguments concerning the foregoing, including whether the proposed rule change is consistent with the Act. Comments may be submitted by any of the following methods:

Electronic Comments

- Use the Commission's internet comment form (<https://www.sec.gov/rules/sro.shtml>); or
- Send an email to rule-comments@sec.gov. Please include file number SR-CboeBYX-2026-002 on the subject line.

³¹ 17 CFR 240.19b-4(f)(6)(iii).

³² For purposes only of waiving the 30-day operative delay, the Commission also has considered the proposed rule's impact on efficiency, competition, and capital formation. See 15 U.S.C. 78c(f).

Paper Comments

- Send paper comments in triplicate to Secretary, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549-1090.

All submissions should refer to file number SR-CboeBYX-2026-002. This file number should be included on the subject line if email is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's internet website (<https://www.sec.gov/rules/sro.shtml>). Copies of the filing will be available for inspection and copying at the principal office of the Exchange. Do not include personal identifiable information in submissions; you should submit only information that you wish to make available publicly. We may redact in part or withhold entirely from publication submitted material that is obscene or subject to copyright protection. All submissions should refer to file number SR-CboeBYX-2026-002 and should be submitted on or before February 25, 2026.

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.³³

Sherry R. Haywood,

Assistant Secretary.

[FR Doc. 2026-02219 Filed 2-3-26; 8:45 am]

BILLING CODE 8011-01-P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-104761; File No. SR-NYSEAMER-2025-74]

Self-Regulatory Organizations; NYSE American LLC; Notice of Designation of a Longer Period for Commission Action on a Proposed Rule Change To Amend Certain Rules To List and Trade Options on the Grayscale CoinDesk Crypto 5 ETF

January 30, 2026.

On December 24, 2025, NYSE American LLC ("NYSE American") filed with the Securities and Exchange Commission ("Commission"), pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 19b-4 thereunder,² a proposed rule change to amend certain Exchange rules to list and trade options on shares of the Grayscale CoinDesk Crypto 5 ETF. The proposed rule change was published for

³³ 17 CFR 200.30-3(a)(12) and (59).

¹ 15 U.S.C. 78s(b)(1).

² 17 CFR 240.19b-4.

comment in the **Federal Register** on January 12, 2026.³

Section 19(b)(2) of the Act⁴ provides that within 45 days of the publication of notice of the filing of a proposed rule change, or within such longer period up to 90 days as the Commission may designate if it finds such longer period to be appropriate and publishes its reasons for so finding or as to which the self-regulatory organization consents, the Commission shall either approve the proposed rule change, disapprove the proposed rule change, or institute proceedings to determine whether the proposed rule change should be disapproved. The 45th day after publication of the notice for this proposed rule change is February 26, 2026. The Commission is extending this 45-day time period.

The Commission finds it appropriate to designate a longer period within which to take action on the proposed rule change so that it has sufficient time to consider the proposed rule change and the issues raised therein. Accordingly, the Commission, pursuant to Section 19(b)(2) of the Act,⁵ designates April 12, 2026, as the date by which the Commission shall either approve or disapprove, or institute proceedings to determine whether to disapprove, the proposed rule change (File No. SR-NYSEAMER-2025-74).

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.⁶

Sherry R. Haywood,

Assistant Secretary.

[FR Doc. 2026-02222 Filed 2-3-26; 8:45 am]

BILLING CODE 8011-01-P

SECURITIES AND EXCHANGE COMMISSION

[Investment Company Act Release No. 35928]

Deregistration Under Section 8(f) of the Investment Company Act of 1940

January 30, 2026.

AGENCY: Securities and Exchange Commission ("Commission" or "SEC").

ACTION: Notice of Applications for Deregistration under Section 8(f) of the Investment Company Act of 1940.

The following is a notice of applications for deregistration under

³ See Securities Exchange Act Release No. 104552 (Jan. 7, 2026), 91 FR 1222. The Commission has received no comment letters on the proposed rule change.

⁴ 15 U.S.C. 78s(b)(2).

⁵ 15 U.S.C. 78s(b)(2).

⁶ 17 CFR 200.30-3(a)(31).

section 8(f) of the Investment Company Act of 1940 for the month of January 2026. A copy of each application may be obtained via the Commission's website by searching for the applicable file number listed below, or for an applicant using the Company name search field, on the SEC's EDGAR system. The SEC's EDGAR system may be searched at <https://www.sec.gov/search-filings>. You may also call the SEC's Office of Investor Education and Advocacy at (202) 551-8090. An order granting each application will be issued unless the SEC orders a hearing. Interested persons may request a hearing on any application by emailing the SEC's Secretary at Secretaries-Office@sec.gov and serving the relevant applicant with a copy of the request by email, if an email address is listed for the relevant applicant below, or personally or by mail, if a physical address is listed for the relevant applicant below. The email should include the file number referenced above. Hearing requests should be received by the SEC by 5:30 p.m., Eastern time, on February 24, 2026, and should be accompanied by proof of service on applicants, in the form of an affidavit or, for lawyers, a certificate of service. Pursuant to Rule 0-5 under the Act, hearing requests should state the nature of the writer's interest, any facts bearing upon the desirability of a hearing on the matter, the reason for the request, and the issues contested. Persons who wish to be notified of a hearing may request notification by writing to the Commission's Secretary at Secretaries-Office@sec.gov.

ADDRESSES: The Commission: Secretaries-Office@sec.gov.

FOR FURTHER INFORMATION CONTACT: Shawn Davis, Assistant Director, at (202) 551-6413 or Chief Counsel's Office at (202) 551-6821; SEC, Division of Investment Management, Chief Counsel's Office, 100 F Street NE, Washington, DC 20549-8010.

Master Government Securities LLC [File No. 811-21300]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. All interests in the fund had been redeemed by shareholders prior to liquidation. Expenses of \$5,000 incurred in connection with the liquidation were paid by the applicant's investment adviser.

Filing Date: The application was filed on July 16, 2025.

Applicant's Address: 100 Bellevue Parkway, Wilmington, Delaware 19809.

Master Money LLC [File No. 811-21299]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. All interests in the fund had been redeemed by shareholders prior to liquidation. Expenses of \$5,000 incurred in connection with the liquidation were paid by the applicant's investment adviser.

Filing Date: The application was filed on July 16, 2025.

Applicant's Address: 100 Bellevue Parkway, Wilmington, Delaware 19809.

Master Tax Exempt LLC [File No. 811-21301]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. All interests in the fund had been redeemed by shareholders prior to liquidation. Expenses of \$5,000 incurred in connection with the liquidation were paid by the applicant's investment adviser.

Filing Date: The application was filed on July 16, 2025.

Applicant's Address: 100 Bellevue Parkway, Wilmington, Delaware 19809.

Master Treasury LLC [File No. 811-21298]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. All interests in the fund had been redeemed by shareholders prior to liquidation. Expenses of \$5,000 incurred in connection with the liquidation were paid by the applicant's investment adviser.

Filing Date: The application was filed on July 16, 2025.

Applicant's Address: 100 Bellevue Parkway, Wilmington, Delaware 19809.

Aether Infrastructure & Natural Resources Fund [File No. 811-23942]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On October 30, 2025, applicant made a liquidating distribution to its shareholders pro rata based on net asset value. Expenses of \$10,000 incurred in connection with the liquidation were paid by the fund's investment adviser.

Filing Date: The application was filed on January 13, 2026.

Applicant's Address: c/o UMB Fund Services, Inc., 235 West Galena Street, Milwaukee, Wisconsin 53212.

Tax-Exempt Private Credit Fund Inc. [File No. 811-23318]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On February 28, 2025, April 22, 2025, July 31, 2025, August 18, 2025, and December 15, 2025, applicant made liquidating distributions to its shareholders pro rata based on net asset value. Expenses of \$195,300 incurred in connection with the liquidation were paid by the applicant.

Filing Date: The application was filed on December 19, 2025.

Applicant's Address: 5901 College Boulevard, Suite 400, Overland Park, Kansas 66211.

The New Ireland Fund, Inc. [File No. 811-05984]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On March 31, 2023 and December 18, 2025, applicant made liquidating distributions to its shareholders pro rata based on net asset value. Expenses of \$111,736 incurred in connection with the liquidation were paid by the applicant.

Filing Date: The application was filed on December 23, 2025.

Applicant's Address: One Boston Place, 201 Washington Street, 36th Floor, Boston, Massachusetts 02108.

TCW Spirit Direct Lending LLC [File No. 811-23967]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On September 30, 2025, and December 29, 2025, applicant made liquidating distributions to its shareholders pro rata based on net asset value. Expenses of \$35,300 incurred in connection with the liquidation were paid by the applicant's investment adviser.

Filing Date: The application was filed on November 20, 2025 and amended on January 30, 2026.

Applicant's Address: c/o The TWC Group, Inc., 200 Clarendon Street, 51st Floor, Boston, Massachusetts 02116.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

Sherry R. Haywood,
Assistant Secretary.

[FR Doc. 2026-02213 Filed 2-3-26; 8:45 am]

BILLING CODE 8011-01-P