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–NYSEAMER–2025–72. 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–NYSEAMER–2025–72 and should be submitted on or before September 8, 2026.

V. Accelerated Approval of the Proposed Rule Change, as Modified by Amendment No. 4

The Commission finds good cause to approve the proposed rule change, as modified by Amendment No. 4, prior to the thirtieth day after the date of publication of Amendment No. 4 in the **Federal Register**. Amendment No. 4 does not alter any substantive provisions of the proposed rule change or raise any regulatory issues substantially different from what is set forth in the Notice and Amendment No. 3, which were subject to public comment. Amendment No. 4 extends the effective date from October 1, 2026 to July 1, 2027. This limited change is responsive to comment letters requesting a delay in the transition period. The 9-month delay addresses potential administrative and governance burdens on listed issuers and is consistent with the original proposal's intent to provide sufficient time to implement reverse stocks splits to increase share prices. For these reasons, the Commission finds good cause, pursuant to Section 19(b)(2) of the Act,[120] to approve the proposed rule change, as modified by Amendment No. 4, on an accelerated basis.

VI. Conclusion

It is therefore ordered, pursuant to Section 19(b)(2) of the Act,[121] that the proposed rule change (SR–NYSEAMER–2025–72), as modified by Amendment No. 4, be and hereby is, approved on an accelerated basis.

By the Commission.

Vanessa A. Countryman,

Secretary.

[FR Doc. 2026–16830 Filed 8–17–26; 8:45 am]

BILLING CODE 8011–01–P

[120] 15 U.S.C. 78s(b)(2).

[121] *Id.*

SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235–0116]

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Extension: Form 6–K—Exchange Act Rules 13a–16 and 15d–16

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 (''PRA'') (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission (''Commission'') has submitted to the Office of Management and Budget (''OMB'') this request for an extension of the previously approved collection of information discussed below.

Form 6–K (17 CFR 249.306) is a disclosure document under the Securities Exchange Act of 1934 (15 U.S.C. 78a *et seq.*) that must be filed by a foreign private issuer to report material information promptly after the occurrence of specified or other important corporate events that are disclosed in the foreign private issuer's home country. The purpose of Form 6–K is to ensure that U.S. investors have access to the same information that foreign investors do when making investment decisions. The information required by Form 6–K is mandatory, and Form 6–K filings are publicly available on the Commission's Electronic Data Gathering, Analysis, and Retrieval (''EDGAR'') system. We estimate that Form 6–K takes approximately 8.7 total hours per response to comply with the form's information collection requirements and is filed approximately 21.29 times per year by approximately 1,261 respondents, for a total of approximately 26,848 responses per year. We estimate that 75% of the 8.7 hours per response is carried internally by the issuer for a total annual reporting burden of 175,183 hours (8.7 total hours per response × 75% × 26,848 responses annually). We estimate that 25% of the 8.7 hours per response 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 $35,036,640 (8.7 total hours per response × 25% × $600 per hour × 26,848 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=202605-3235-006* 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 September 18, 2026.

Dated: August 14, 2026.

Vanessa A. Countryman,

Secretary.

[FR Doc. 2026–16818 Filed 8–17–26; 8:45 am]

BILLING CODE 8011–01–P

SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235–0628]

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Extension: Rule 17g–2

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 extension of the proposed collection of information. Rule 17g–2 requires NRSROs to make and retain certain records relating to their business and to retain certain other business records if made. The rule also prescribes the time periods and manner in which the records must be retained.

Currently, there are 11 credit rating agencies registered as NRSROs with the Commission. Based on staff experience, the Commission estimates that the ongoing annual burden for respondents to comply with Rule 17g– 2 is 3,883 hours.

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=202604-3235-016* 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 September 18, 2026.

Dated: August 14, 2026.

Vanessa A. Countryman,

Secretary.

[FR Doc. 2026–16823 Filed 8–17–26; 8:45 am]

BILLING CODE 8011–01–P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–106128; File No. SR–NYSE–2026–37]

Self-Regulatory Organizations; New York Stock Exchange LLC; Notice of Filing of a Proposed Rule Change To Amend Sections 303A.00 and 303A.07 of the NYSE Listed Company Manual

August 13, 2026.

Pursuant to Section 19(b)(1) [1] of the Securities Exchange Act of 1934 (''Act'') [2] and Rule 19b–4 thereunder,[3] notice is hereby given that, on July 31, 2026, New York Stock Exchange LLC (''NYSE'' or the ''Exchange'') filed with the Securities and Exchange Commission (the ''Commission'') the proposed rule change as described in Items I, II, and III below, which Items have been prepared by the self-regulatory organization. The Commission is publishing this notice to solicit comments on the proposed rule change from interested persons.

I. Self-Regulatory Organization's Statement of the Terms of Substance of the Proposed Rule Change

The Exchange proposes to amend Sections 303A.00 and 303A.07 of the NYSE Listed Company Manual (the ''Manual'') to extend the transition period in which a listed company must establish an internal audit function. The proposed rule change is available on the Exchange's website at *www.nyse.com,* at the principal office of the Exchange.

II. Self-Regulatory Organization's Statement of the Purpose of, and Statutory Basis for, the Proposed Rule Change

In its filing with the Commission, the self-regulatory organization included statements concerning the purpose of, and basis for, the proposed rule change and discussed any comments it received on the proposed rule change. The text of those statements may be examined at the places specified in Item IV below. The Exchange has prepared summaries, set forth in sections A, B, and C below, of the most significant parts of such statements.

A. Self-Regulatory Organization's Statement of the Purpose of, and the Statutory Basis for, the Proposed Rule Change

1. Purpose

Section 303A.07(c) of the Manual states that each company listed on the Exchange must have an internal audit function. The purpose of the internal audit function is to provide an issuer's management and audit committee with ongoing assessments of the issuer's risk management processes and system of internal controls. The function may be outsourced to a third-party service provider other than an issuer's independent auditor.

Like other elements of the Exchange's corporate governance rules, Sections 303A.00 and 303A.07 provide a transition period for certain issuers to become compliant with the internal audit function.[4] Pursuant to Section 303A.07 issuers must have an internal audit function in place no later than the first anniversary of their listing date. Over time, issuers have expressed concern that developing a capable internal audit function within the first year of listing presents challenges as issuers adjust to life as a newly public company. Accordingly, the Exchange is proposing to extend the transition period to implement an internal audit function from one year to five years.

In expressing concern over the current one-year compliance period, issuers often cite competing business and regulatory obligations requiring management's attention and the challenges of building an internal audit function to assess a company's internal control environment while a company is still in its early stages and continuing to grow. The Exchange continues to believe that having a robust internal audit function is a key component of sound corporate governance, but agrees that providing issuers with additional time to develop such function will result in a more effective function. In this regard, the Exchange notes that newly-public companies are typically in the process of upgrading their accounting systems and internal controls and hiring additional staff to meet the greater demands placed on public companies. Given the oversight role of directors—and members of the Audit Committee, in particular—with respect to risk management and internal controls, the Exchange believes it is appropriate to extend the transition period for compliance in order to provide a new slate of directors with sufficient time to assess an issuer's operations to help design a valuable internal audit function.

During the proposed five-year transition period, the Exchange believes that other requirements will continue to provide sufficient assurance that issuers listed on the Exchange are appropriately managing risk. All issuers listed on the Exchange are required to have an Audit Committee comprised of at least three independent directors.[5] The Audit Committee of an issuer listed on the Exchange must have a written charter that requires it to ''at least annually, obtain and review a report by the [company's] independent auditor describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review.'' [6] In addition, Section 404(a) of the Sarbanes-Oxley Act [7] obligates management to maintain an adequate internal control structure for financial reporting and annually assess its effectiveness. Section 404(b) of the Sarbanes-Oxley Act [8] requires a company's independent auditor to provide an attestation on management's internal control assessment. In addition, the CEO and CFO certifications required by Sections 302 and 906 of the Sarbanes-Oxley Act require an additional level of management responsibility for internal control oversight. The Exchange notes that the Sarbanes-Oxley Act and its provisions discussed herein was enacted after the Exchange first adopted its internal audit requirement. In this regard, the internal audit function may be viewed as a supplement for the statutory protections embodied in the Sarbanes-Oxley Act. Given this supplemental nature, the Exchange believes that providing an extended transition period will not raise any investor protection concerns.

Similarly, the Exchange notes that Nasdaq Stock Market (''Nasdaq'') does not require companies listed on that exchange to maintain an internal audit function. Given that a company could list on Nasdaq without any internal

[1] 15 U.S.C. 78s(b)(1).

[2] 15 U.S.C. 78a.

[3] 17 CFR 240.19b–4.

[4] Section 303A.00 of the Manual provides a one-year transition period for companies listing in connection with an initial public offering, carve-out or spin-off transaction. Section 303A.07 states that all listed companies must have an internal audit function within one year of listing.

[5] *See* Section 303A.06 of the Manual.

[6] *See* Section 303A.07 of the Manual.

[7] *See* 15 U.S.C. 7262(a).

[8] *See* 15 U.S.C. 7262(b).