

September 21, 2026

Filed via email

Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F St. NE
Washington, DC 20549-0213

Re: Electronic Delivery of Information Under the Federal Securities Laws ("Regulation E-Delivery") (S7-2026-25)

Dear Ms. Countryman:

On behalf of the SPARK Institute, Inc., we are writing in support of the Securities and Exchange Commission's (the "Commission's") proposed rule entitled "Regulation E-Delivery," which sets forth conditions for covered information to be delivered electronically by default.[1]

For many years, the SPARK Institute has prioritized and advocated for changes that would modernize the rules that control how regulatory disclosures may be delivered. Overall, the SPARK Institute supports the Commission's proposal because it streamlines document delivery processes and lowers costs by largely mirroring the e-delivery framework that the Department of Labor established for retirement plan disclosures in 2020.[2]

The SPARK Institute represents retirement plan recordkeepers, mutual fund companies, brokerage firms, insurance companies, banks, consultants, trade clearing firms, and investment managers. Collectively, our member firms administer the retirement plans for over 110 million American workers.

Support for Regulation E-Delivery

As the SPARK Institute has expressed on many prior occasions for the regulation of retirement plans, we strongly believe that the use of e-delivery improves how regulatory disclosures are delivered. Our advocacy on this issue has been rooted in our belief that e-delivery makes regulatory notices and disclosures more effective, more useful, and less costly for recipients. In short, we believe that the Commission's proposed rule strikes the right balance between

[1] 91 Fed. Reg. 45884 (July 21, 2026).

[2] 85 Fed. Reg. 31884 (May 20, 2020).

modernizing document delivery standards and ensuring that recipients can receive regulatory materials how they prefer.

For these reasons, the SPARK Institute supports the Commission's proposal because it would greatly expand the use of default e-delivery for notices and disclosures required under the federal securities laws.

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The SPARK Institute appreciates the opportunity to comment on the Commission's e-delivery proposal. If you have any questions or would like more information regarding this letter, please contact the SPARK Institute's outside counsel, Michael Hadley (mlhadley@davis-harman.com) or Adam McMahon (armcmahon@davis-harman.com), Davis & Harman LLP.

Sincerely,



Tim Rouse
Executive Director
The SPARK Institute, Inc.