




⁷⁸The adopted interactive data requirements would not apply to asset-backed filings because issuer financial statements are generally not required or provided in filings made pursuant to Regulation AB (17 CFR 229.1100 *et seq.*)













³⁴² See letter from Rivet. 342

³⁴¹ See Part III.B.1.



³⁵⁶ See letter from ABA.

³⁵⁷ See letters from ECI, EDGAR Filings and UBMatrix.

³⁵⁸ See letter from James J. Angel.

³⁵⁹ 17 CFR 240.0-10(a).

³⁶⁰ Securities Act Rule 157(a) [17 CFR 230.157(a)] generally defines an issuer, other than an

³⁵⁵ See letter from NYSSCPA.



(ii) Interactive Data File is not required to be submitted to the Commission under paragraph (a) of this Instruction 101.

(c) *Not permitted to be submitted.* Not permitted to be submitted to the Commission if the registrant prepares its financial statements in accordance with Article 6 of Regulation S-X (17 CFR

