CFA Institute

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September 30, 2026

Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F St. N.E.
Washington, DC 20549-1090

RE: File No. S7-2026-15, Semiannual Reporting

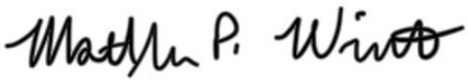
Dear Ms. Countryman:

CFA Institute writes to provide the Commission with the final published version of our report, *Investor Perspectives: Quarterly Reporting*. A pre-production draft of the report was provided with our June 11, 2026 preliminary comment letter and cited throughout our subsequent July 20, 2026 comment letter on the Commission's Semiannual Reporting proposal. The final report contains editorial and stylistic changes. We are also providing versions of those previously submitted letters reflecting the limited conforming changes to descriptions, references, and page and exhibit citations so the letters align with the final report. The underlying survey results and the report's overall findings remain unchanged, as do the views and recommendations expressed in the report and letters.

If you have any questions or would like further information regarding our views, please contact Sandra J. Peters at sandra.peters@cfainstitute.org and Matthew P. Winters at matt.winters@cfainstitute.org.

Sincerely,





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