This Supplemental Focus Information requirement will necessitate substantially more work creating additional, heavier burdens on already time-and-resource challenged firms.

Perhaps FINRA might consider developing this supplemental information form in an EXCEL spreadsheet format that is easily transportable into most firms' existing financial reporting systems permitting faster automation and smooth transition. The unfortunate alternative is to further burden all firms regardless of size and perhaps be the proverbial "straw that breaks the camel's back" for some of our smaller broker-dealers.

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