

investors and the purposes of Section 15B of the Exchange Act.

Accordingly, it is so ordered, pursuant to Section 15B(a)(4) of the Exchange Act, that any registered municipal advisor is exempt from the requirement to file an annual update to Form MA with the Commission, as required by Section 15B of the Exchange Act and Rule 15Ba1-5(a)(1) thereunder, where the conditions below are satisfied.

#### Conditions

(a) The registered municipal advisor is not able to fulfill its obligation to file an annual update to the registered municipal advisor's Form MA within 90 days of the end of the registered municipal advisor's fiscal year due to Hurricane Harvey, Hurricane Irma or Hurricane Maria;

(b) The registered municipal advisor files with the Commission its annual update to Form MA required to be filed during the applicable period of relief on or before the applicable deadline set forth in Section I; and

(c) In any such annual update to its Form MA filing, the registered municipal advisor must disclose that it is relying on this Order and state the reasons why, in good faith, it could not file such annual update to Form MA on a timely basis.

Registered municipal advisors who are unable to meet a deadline as extended by this relief or in need of additional assistance, should contact the Office of Municipal Securities at (202) 551-5680 or [munis@sec.gov](mailto:munis@sec.gov).

#### VII. Independence—Bookkeeping or Other Services Related to the Accounting Records or Financial Statements of the Audit Client

The conditions in the areas affected by Hurricane Harvey, Hurricane Irma and Hurricane Maria, including displacement of individuals, the destruction of property and loss or destruction of corporate records, may require extraordinary efforts to reconstruct lost or destroyed accounting records. The Commission understands that in these particularly challenging situations an audit client may look to its auditor for assistance in reconstruction of its accounting records because of the auditor's knowledge of the client's financial systems and records. Under Section 10A(g)(1) of the Exchange Act and Rule 2-01(c)(4)(i) of Regulation S-X, auditors are prohibited from providing bookkeeping or other services relating to the accounting records of the audit client, and in Rule 2-01(c)(4)(i) of Regulation S-X, these prohibited services are described as including

“maintaining or preparing the audit client's accounting records” or “preparing or originating source data underlying the audit client's financial statements.” In light of the conditions in areas affected by Hurricane Harvey, Hurricane Irma and Hurricane Maria, however, we believe that limited relief from these prohibitions is warranted for those registrants and other persons that are required to comply with the independence requirements of the federal securities laws and the Commission's rules and regulations thereunder and that are affected by those conditions. The Commission finds the following exemption to be necessary and appropriate in the public interest and consistent with the protection of investors.

Accordingly, it is ordered, pursuant to Section 36 of the Exchange Act, that independent certified public accountants engaged to provide audit services to registrants and other persons required to comply with the independence requirements of the federal securities laws and the Commission's rules and regulations thereunder are exempt from the requirements of Section 10A(g)(1) of the Exchange Act and Rule 2-01(c)(4)(i) of Regulation S-X, where the conditions below are satisfied.

#### Conditions

(a) Services provided by the auditor are limited to reconstruction of previously existing accounting records that were lost or destroyed as a result of Hurricane Harvey, Hurricane Irma or Hurricane Maria and such services cease as soon as the audit client's lost or destroyed records are reconstructed, its financial systems are fully operational and the client can effect an orderly and efficient transition to management or other service provider; and

(b) Services provided by the auditor to its audit client pursuant to this Order are subject to pre-approval by the audit client's audit committee as required by Rule 2-01(c)(7) of Regulation S-X.

Auditors or audit clients who are in need of additional assistance or have other questions relating to auditor independence, should contact the Office of the Chief Accountant at (202) 551-5300 or [OCARequest@sec.gov](mailto:OCARequest@sec.gov).

By the Commission.

**Brent J. Fields,**

Secretary.

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## SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-81747; File No. SR-NYSEArca-2017-06]

### Self-Regulatory Organizations; NYSE Arca, Inc.; Notice of Withdrawal of a Proposed Rule Change, as Modified by Amendment No. 2, Relating to the Listing and Trading of Shares of the Bitcoin Investment Trust Under NYSE Arca Equities Rule 8.201

September 28, 2017.

On January 25, 2017, NYSE Arca, Inc. (“Exchange”) filed with the Securities and Exchange Commission (“Commission”), pursuant to Section 19(b)(1) of the Securities Exchange Act of 1934 (“Act”)<sup>1</sup> and Rule 19b-4 thereunder,<sup>2</sup> a proposed rule change to list and trade shares of the Bitcoin Investment Trust under NYSE Arca Equities Rule 8.201. The proposed rule change was published for comment in the **Federal Register** on February 9, 2017.<sup>3</sup>

On March 22, 2017, pursuant to Section 19(b)(2) of the Act,<sup>4</sup> the Commission designated a longer period within which to approve the proposed rule change, disapprove the proposed rule change, or institute proceedings to determine whether to approve or disapprove the proposed rule change.<sup>5</sup> On April 6, 2017, the Exchange filed Amendment No. 1 to the proposed rule change. On April 27, 2017, the Commission published notice of Amendment No. 1 and instituted proceedings to determine whether to approve or disapprove the proposed rule change, as modified by Amendment No. 1.<sup>6</sup> On May 11, 2017, the Exchange filed Amendment No. 2 to the proposed rule change, and on May 25, 2017, the Commission published notice of Amendment No. 2.<sup>7</sup> On July 25, 2017, the Commission designated a longer period for Commission action on the proposed rule change.<sup>8</sup> The Commission has received eighteen comment letters on the proposed rule change.<sup>9</sup>

<sup>1</sup> 15 U.S.C. 78s(b)(1).

<sup>2</sup> 17 CFR 240.19b-4.

<sup>3</sup> See Securities Exchange Act Release No. 79955 (Feb. 3, 2017), 82 FR 10086 (Feb. 9, 2017).

<sup>4</sup> 15 U.S.C. 78s(b)(2).

<sup>5</sup> See Securities Exchange Act Release No. 80297 (Mar. 22, 2017), 82 FR 15408 (Mar. 28, 2017).

<sup>6</sup> See Securities Exchange Act Release No. 80502 (Apr. 21, 2017), 82 FR 19398 (Apr. 27, 2017).

<sup>7</sup> See Securities Exchange Act Release No. 80729 (May 19, 2017), 82 FR 24185 (May 25, 2017).

<sup>8</sup> See Securities Exchange Act Release No. 81201 (July 25, 2017), 82 FR 33938 (July 31, 2017). The Commission designated October 7, 2017, as the date by which the Commission shall either approve or disapprove the proposed rule change.

<sup>9</sup> See Letters from Joseph Stephen White (Feb. 5, 2017); Anonymous (Feb. 8, 2017) (purportedly from

On September 27, 2017, the Exchange withdrew the proposed rule change (SR-NYSEArca-2017-06), as modified by Amendment No. 2.

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.<sup>10</sup>

**Eduardo A. Aleman,**

*Assistant Secretary.*

[FR Doc. 2017-21275 Filed 10-3-17; 8:45 am]

**BILLING CODE 8011-01-P**

## SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA-2017-0048]

### Social Security Ruling, SSR 17-4p; Titles II and XVI: Responsibility for Developing Written Evidence

**AGENCY:** Social Security Administration.

**ACTION:** Notice of Social Security Ruling (SSR).

**SUMMARY:** We are providing notice of SSR 17-4p. This SSR clarifies our responsibilities and the responsibilities of a claimant and a claimant's representative to develop evidence and other information in disability and blindness claims.

**FOR FURTHER INFORMATION CONTACT:** Patrick McGuire, Office of Appellate Operations, Social Security Administration, 5107 Leesburg Pike, Falls Church, VA 22041, (703) 605-7100. For information on eligibility or filing for benefits, call our national toll-free number, 1-800-772-1213 or TTY 1-800-325-0778, or visit our Internet site, Social Security Online, at <http://www.socialsecurity.gov>.

Jeffrey Wilcke, Ethereum Foundation); Mark T. Williams, Finance Professor, Boston University (Mar. 13, 2017); Clark Haley (Apr. 15, 2017); Daniel Warsh, Managing Member, Warberg Asset Management (Jun. 8, 2017); Murray Stahl, Chairman, CEO, CIO, and Hugh Ross, COO, Horizon Kinetics LLC (Jun. 12, 2017); Tim Lewkow, Founder, Wealth Manager (Jun. 14, 2017); Jerry Brito, Executive Director, Coin Center (Jun. 20, 2017); Sheri Kaiserman, Managing Director, Wedbush Securities (Jun. 20, 2017); Douglas M. Yones, Head of Exchange Traded Products, New York Stock Exchange, and Elizabeth King, General Counsel, New York Stock Exchange (Jun. 28, 2017); Arthur Levitt (Jul. 5, 2017); Jeffrey McCarthy, CEO, Exchange Traded Funds, The Bank of New York Mellon (Jul. 7, 2017); Ari Paul, CIO and Managing Partner, Block Tower Capital (Jul. 9, 2017); Dr. James Smith, CEO, Elliptic (Jul. 18, 2017); Prof. Campbell R. Harvey, Fuqua School of Business, Duke University, *et al.* (Aug. 28, 2017); James J. Angel, Associate Professor of Finance, McDonough School of Business, Georgetown University (Sept. 11, 2017); Matt Corallo (Sept. 11, 2017); Joseph A. Hall, Davis Polk & Wardwell LLP. All comments on the proposed rule change, as well as a copy of the presentation submitted in a meeting with the Commission's staff on July 7, 2017, are available on the Commission's Web site at: <https://www.sec.gov/comments/sr-nysearca-2017-06/nysearca201706.htm>.

<sup>10</sup> 17 CFR 200.30-3(a)(12).

**SUPPLEMENTARY INFORMATION:** Although 5 U.S.C. 552(a)(1) and (a)(2) do not require us to publish this SSR, we are doing so in accordance with 20 CFR 402.35(b)(1).

Through SSRs, we make available to the public precedential decisions relating to the Federal old-age, survivors, disability, supplemental security income, and special veterans' benefits programs. We may base SSRs on determinations or decisions made at all levels of administrative adjudication, Federal court decisions, Commissioner's decisions, opinions of the Office of the General Counsel, or other interpretations of the law and regulations.

Although SSRs do not have the same force and effect as statutes or regulations, they are binding on all components of the Social Security Administration. 20 CFR 402.35(b)(1).

This SSR will remain in effect until we publish a notice in the **Federal Register** that rescinds it, or until we publish a new SSR that replaces or modifies it.

(Catalog of Federal Domestic Assistance, Programs Nos. 96.001, Social Security—Disability Insurance; 96.002, Social Security—Retirement Insurance; 96.004, Social Security—Survivors Insurance; 96.006—Supplemental Security Income.)

**Nancy A. Berryhill,**

*Acting Commissioner of Social Security.*

## POLICY INTERPRETATION RULING

### SSR 17-4p: Titles II and XVI: Responsibility for Developing Written Evidence

#### Purpose

This Ruling clarifies our responsibilities and those of the claimant and the claimant's representative to develop evidence and other information in disability and blindness claims under titles II and XVI of the Social Security Act (Act). This Ruling applies at all levels of our administrative review process, as described below.

#### Citations (Authority)

Sections 206(a), 223(d), and 1614(a) of the Social Security Act, as amended; 20 CFR 404.935, 404.970, 404.1512, 404.1513, 404.1593, 404.1594, 404.1614, 404.1740, 404.1745, 416.912, 416.913, 416.993, 416.994, 416.1014, 416.1435, 416.1470, 416.1540, and 416.1545.

#### Introduction

We need complete evidentiary records to make accurate, consistent disability determinations and decisions at each level of our administrative review process. Although we take a role in

developing the evidentiary record in disability claims, claimants and their appointed representatives have the primary responsibility under the Act to provide evidence in support of their disability or blindness claims.

Consequently, we expect claimants and their representatives to make good faith efforts to ensure that we receive complete evidence.

Under the Act, we cannot find that an individual is disabled “unless [he or she] furnishes such medical and other evidence of the existence thereof as the Commissioner of Social Security may require.”<sup>1</sup> This statutory provision places primary responsibility for the development of evidence on the claimant. Consistent with the claimant's statutory obligation to provide us with evidence regarding his or her disability or blindness claim, our regulations require a claimant to submit or inform us about all evidence known to him or her that relates to whether or not he or she is disabled or blind.<sup>2</sup> At the hearings level, a claimant generally must submit or inform us about written evidence at least 5 business days before the date of his or her scheduled hearing.<sup>3</sup> We adopted this 5-day requirement in December 2016 and implemented it in May 2017, to address unprecedented workload challenges.<sup>4</sup> As we explained in the preamble to our notice of proposed rulemaking, “[w]e cannot afford to continue postponing hearing proceedings because the record is not complete at the time of the hearing.”<sup>5</sup>

A representative's duty to submit evidence is derivative of the claimant's;<sup>6</sup> however, representatives must also follow our rules of conduct and standards of responsibility for representatives.<sup>7</sup> Those rules impose an affirmative duty on a representative to act with reasonable promptness to help obtain the information or evidence that the claimant must submit and forward the information or evidence to us as soon as practicable.<sup>8</sup> A representative also has an affirmative duty to assist a claimant in complying, as soon as practicable, with our requests for information or evidence.<sup>9</sup>

This Ruling explains the requirement to submit or inform us about evidence and clarifies who has the final

<sup>1</sup> Sections 223(d)(5)(A) and 1614(a)(3)(H)(i) of the Act, 42 USC 423(d)(5)(A) and 1382c(a)(3)(H)(i).

<sup>2</sup> 20 CFR 404.1512(a) and 416.912(a).

<sup>3</sup> 20 CFR 404.935(a) and 416.1435(a).

<sup>4</sup> 81 FR 90987.

<sup>5</sup> 81 FR 45079, 45080 (2016).

<sup>6</sup> 20 CFR 404.1710(a) and 416.1510(a).

<sup>7</sup> 20 CFR 404.1740 and 416.1540.

<sup>8</sup> 20 CFR 404.1740(b)(1) and 416.1540(b)(1).

<sup>9</sup> 20 CFR 404.1740(b)(2) and 416.1540(b)(2).