



Securities and Exchange Commission
Attn: Vanessa Countryman, Secretary
100 F Street, NE
Washington, DC 20549-0609

Re: We must strengthen File No. S7-10-22

Honorable Officials,

Our organization, Waterway Advocates, genuinely appreciates your agency's efforts to boldly address greenhouse gas (GHG) emissions by requiring registrants to include climate-related disclosures. Our constituents, investors, and other community members deserve access to learn about how businesses operate, what their environmental impacts are, and how they determine and execute remedies.

We recommend an extensive review and discussion surrounding Scope 3 emissions and environmental justice impacts. Scope 3 provides unsettling opportunities for risk and loopholes, leading to false information and lack of disclosure regarding GHGs disproportionately affecting BIPOC communities. However, we look forward to environmental justice concerns being a significant part of discussions and rulemaking immediately.

These critical steps will improve current operations, transparency, and accountability within our communities. We must act quickly and vigorously. Thank you very much for your time and consideration.

Respectfully,

Caleb Merendino & Benjamin Swanson

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