

March 23, 2022

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Dear Ms. Countryman:

I am writing to comment on the proposed rules in The Enhancement and Standardization of Climate-Related Disclosures for Investors, File Number S7-10-22.

While I have read a summary of these rules in my local newspaper, I have not read the 500-page document that enumerates these rules. Nonetheless, I wish to convey my support of the proposal to require public companies to provide climate-related information to the SEC.

The required climate-related disclosures appear to be of two types: information about how climate change affects a company's activities and information about how a company's activities affect climate change.

I am especially concerned about the latter. I think it is extremely important that companies report on greenhouse gas emissions and their efforts to mitigate these emissions. I also believe that it is necessary that companies disclose greenhouse gas emissions that they produce indirectly as well as directly. Failure to include indirect emissions will seriously weaken these rules, and I hope that you will not modify this requirement.

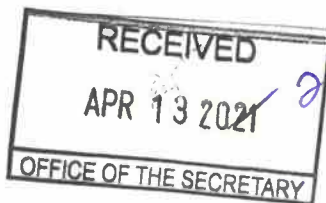
I understand that reporting on climate risks may impose some additional costs on businesses. As an individual investor and a retiree whose income depends on institutional investments, I believe the benefits of such disclosures are worth it.

I appreciate the opportunity to comment on these proposed rules.

Very truly yours,

A handwritten signature in cursive script that reads "D. K. Aldridge".

D. K. Aldridge



March 23, 2022

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington DC 20549-1090
Dear Ms. Countryman:

I am writing to comment on the proposed rules in The Enhancement and Standardization of Climate-Related Disclosures for Investors, File Number S7-10-22.

While I have read a summary of these rules in my local newspaper, I have not read the 500-page document that enumerates these rules. Nonetheless, I wish to convey my support of the proposal to require public companies to provide climate-related information to the SEC.

The required climate-related disclosures appear to be of two types: information about how climate change affects a company's activities and information about how a company's activities affect climate change.

I am especially concerned about the latter. I think it is extremely important that companies report on greenhouse gas emissions and their efforts to mitigate these emissions. I also believe that it is necessary that companies disclose greenhouse gas emissions that they produce indirectly as well as directly. Failure to include indirect emissions will seriously weaken these rules, and I hope that you will not modify this requirement.

I understand that reporting on climate risks may impose some additional costs on businesses. As an individual investor and a retiree whose income depends on institutional investments, I believe the benefits of such disclosures are worth it.

I appreciate the opportunity to comment on these proposed rules.

Very truly yours,

A handwritten signature in cursive script that reads "D. K. Aldridge".

D. K. Aldridge



March 23, 2022

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington DC 20549-1090
Dear Ms. Countryman:

I am writing to comment on the proposed rules in The Enhancement and Standardization of Climate-Related Disclosures for Investors, File Number S7-10-22.

While I have read a summary of these rules in my local newspaper, I have not read the 500-page document that enumerates these rules. Nonetheless, I wish to convey my support of the proposal to require public companies to provide climate-related information to the SEC.

The required climate-related disclosures appear to be of two types: information about how climate change affects a company's activities and information about how a company's activities affect climate change.

I am especially concerned about the latter. I think it is extremely important that companies report on greenhouse gas emissions and their efforts to mitigate these emissions. I also believe that it is necessary that companies disclose greenhouse gas emissions that they produce indirectly as well as directly. Failure to include indirect emissions will seriously weaken these rules, and I hope that you will not modify this requirement.

I understand that reporting on climate risks may impose some additional costs on businesses. As an individual investor and a retiree whose income depends on institutional investments, I believe the benefits of such disclosures are worth it.

I appreciate the opportunity to comment on these proposed rules.

Very truly yours,

D. K. Aldridge