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

May 13, 2022

17 CFR 210, 229, 232, 239, and 249 [Release Nos. 33-11042; 34-94478; File No. S7-10-22]
The Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Secretary Countryman,

Thank you for the opportunity to comment on the SEC's proposed rule for requiring registrants to provide climate-related information in registration statements and annual reports.

The proposed rule represents an important step forward in proper accounting for greenhouse gas (GHG) emissions to the atmosphere and associated climate risks.

A multitude of measurement platforms have been proven in the peer-reviewed literature to provide accurate information about methane emissions from the production and distribution of oil and natural gas. LongPath Technologies is one such peer-reviewed emissions measurement entity that provides accurate quantification of methane emissions from oil and gas operations.

Measurement data published in the peer-reviewed literature shows that GHG emissions from the production, processing and distribution of oil and gas are much higher than inventory values[1].

The technological capability is here, and the Commission's rule should leverage measurement capabilities rather than continue down the path of using outdated and incorrect inventory numbers, given the extreme material impacts of methane and GHG emissions on registrants' business, operations, and financial condition.

We encourage the Commission to amend the draft rules to require reporting of measured emissions rather than estimated emissions from incorrect inventories and emission factors.

Sincerely,

LongPath Technologies, Inc.

[1] Brandt, Heath, and Cooley, "Methane Leaks from Natural Gas Systems Follow Extreme Distributions"; Conley et al., "Methane Emissions from the 2015 Aliso Canyon Blowout in Los Angeles, CA"; National Academies of Sciences, Engineering, and Medicine, *Improving Characterization of Anthropogenic Methane Emissions in the United States*; Zavala-Araiza et al., "Super-Emitters in Natural Gas Infrastructure Are Caused by Abnormal Process Conditions"; Vaughn et al., "Temporal Variability Largely Explains Top-down/Bottom-up Difference in Methane Emission Estimates from a Natural Gas Production Region"; Alvarez et al., "Assessment of Methane Emissions from the U.S. Oil and Gas Supply Chain"; Johnson and Heltzel, "On the Long-Term Temporal Variations in Methane Emissions from an Unconventional Natural Gas Well Site"; Chen et al., "Quantifying Regional Methane Emissions in the New Mexico Permian Basin with a Comprehensive Aerial Survey."