



May 25, 2022

Gary Gensler, Chair  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Gensler,

The North Andover Historical Society, located in Essex County, Massachusetts, recently converted its 15,000 square foot headquarters to a highly energy efficient building with solar, geothermal and other upgrades. Our efforts were rewarded with significantly lower operating costs, lower greenhouse gas (GHG) emissions and independent verification of net zero energy by Arc (a USGBC affiliate).

The Historical Society supports companies that are also able to move away from the high operating costs, GHG emissions, and other disadvantages that come from using fossil fuels. The information needed to support these companies could be improved with standardization and scope. This is precisely what proposed rule S7-10-22 does in alignment with the SEC's mandate to compel public companies to provide full disclosure of costs, which now includes climate change. Implementing this rule will amplify our support.

Our strength comes from our connection to our community, which collectively influences significant investment capital. We are developing exhibits and programming to satisfy our community's hunger for action, using our headquarters to show what even a 'small' cultural nonprofit can do to make a positive impact. We look forward to including S7-10-22 information in our toolkit of adaptation and mitigation strategies.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian J. Howard", written over a white background.

Brian J. Howard  
Executive Director