

Dear Office of the Secretary,

As a student and current professional in the Energy industry, I appreciate the opportunity to share my views on the *Proposed Rule: The Enhancement and Standardization of Climate-Related Disclosures for Investors*. Including certain climate related disclosures to investors is certainly a step forward towards long-term environmental sustainability. I believe there is an opportunity for the SEC to continuously promote attestation over GHG emissions through public company auditors that will prove the reliability of the disclosures to investors. As someone who works for a company which is heavily invested in lower carbon emissions, one of the aspects which stands most important to our company is reliable information and ensuring we are transparent with our ESG goals to the public. Our investors are relying on the company reports to drive their investment decisions. With this proposed rule, there is a greater chance for reliable information to be shared with investors when there is a demand for assurance.

Additionally, the proposed rule is requiring corporations to obtain reports which are supported by auditors that meet the requirements (proposed in 17 CFR 229.1505(b)(1)). The auditors must also not be related to or affiliated with those who are requesting such related disclosure approvals. This certainly will allow corporations to understand the importance of climate change and how it affects its investors as well as the public who may be impacted. I would really appreciate clarification on the timeline of these disclosure submissions as these audits and reports are time sensitive and could potentially influence the investor's choices. Would the SEC have plans in place to monitor progress in order to meet compliance dates?

Registrant Type	Disclosure Compliance Date	
	All proposed disclosures, including GHG emissions metrics: Scope 1, Scope 2, and associated intensity metric, but excluding Scope 3	GHG emissions metrics: Scope 3 and associated intensity metric
<b>Large Accelerated Filer</b>	Fiscal year 2023 (filed in 2024)	Fiscal year 2024 (filed in 2025)
<b>Accelerated Filer and Non-Accelerated Filer</b>	Fiscal year 2024 (filed in 2025)	Fiscal year 2025 (filed in 2026)
<b>SRC</b>	Fiscal year 2025 (filed in 2026)	Exempted

Filer Type	Scopes 1 and 2 GHG Disclosure Compliance Date	Limited Assurance	Reasonable Assurance
Large Accelerated Filer	Fiscal year 2023 (filed in 2024)	Fiscal year 2024 (filed in 2025)	Fiscal year 2026 (filed in 2027)
Accelerated Filer	Fiscal year 2024 (filed in 2025)	Fiscal year 2025 (filed in 2026)	Fiscal year 2027 (filed in 2028)

I appreciate the opportunity to partake in these comments which will ultimately decide how the SEC will handle climate change and disclosures for investors and the public. These conversations are essential to ensuring our future remains sustainable and ethical through transparency and regulations.

Sincerely,

Mariam Khaldoon

[mariam\\_khaldoon@tamu.edu](mailto:mariam_khaldoon@tamu.edu)

- Press release: <https://www.sec.gov/news/press-release/2022-46>
- [\(Links to an external site.\)](#)
- 
- Fact sheet: <https://www.sec.gov/files/33-11042-fact-sheet.pdf>
- [\(Links to an external site.\)](#)
- 
- Proposed rule: <https://www.sec.gov/rules/proposed/2022/33-11042.pdf>