

BOYDEN GRAY & ASSOCIATES PLLC
801 17TH STREET NW, SUITE 350
WASHINGTON, DC 20006
(202) 955-0620

September 28, 2022

The Honorable Gary Gensler
Chair
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: RIN 3235-AM87, The Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Chair Gensler,

On June 17, 2022, Ambassador C. Boyden Gray submitted a comment on the above-captioned proposed rule. For all the reasons in that comment, as well as those of the many other objectors, the Commission should decline to issue a final rule on this matter.

If, however, the Commission does issue a final rule, Boyden Gray & Associates PLLC, on behalf of its clients, formally requests that the Commission expressly stay the effectiveness of the climate rule pending completion of all subsequent judicial review.

Sincerely,

R. Trent McCotter