

July 15, 2016

Mr. Brent J. Fields, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: File Number S7-06-16 – Regulation S-K-Concept Release on Business and Financial Disclosure Required by Regulation S-K

Dear Mr. Fields:

I am writing to comment on behalf of Harrington Investments, Inc. (HII) regarding the Regulation S-K Concept Release File Number S7-06-16. I am writing in response to the questions regarding the role of the SEC in encouraging sustainability reporting.

HII is a 34-year old Registered Investment Advisory firm dedicated exclusively to socially responsible investing. With over 100 clients and \$200 million in assets, HII has introduced literally dozens of shareholder resolutions representing our clients' interests on climate change, environmental law, federal, state, and local environmental regulations and other interests relating to public policy and corporate stakeholders, including shareholders. Additionally, HII introduces shareholders resolutions on behalf of our clients to specifically amend company bylaws to mandate the creation of corporate board committees on sustainability.

HII also enforces rigid and comprehensive social and environmental exclusionary screens to avoid investments in publically-traded corporations that do not meet minimum guidelines or standards, as well as implements inclusionary investment screens to adopt best practices and best in class guidelines.

HII strongly supports the enactment of enforceable SEC requirements for corporations to report on sustainability issues. Such reporting is arguably already required pursuant to Regulation S-K, as demonstrated by the SEC's 2010 Interpretative Guidance on Disclosure Regarding Climate Change. Yet the current disclosures of sustainability issues by registrants do not satisfy our needs as investors or legal owners as important corporate stakeholders.

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Voluntary reporting provides limited information on many companies, but without consistency across companies and sectors, and without verifiable accuracy and enforcement, including comprehensiveness, inherent in securities filing, such reporting is of little use.

We urge the SEC to establish universal sustainability reporting requirements as part of companies' annual filing requirements.

Release Question Number 216

Currently, HII Investment Committee analyzes corporate financial and ESG data and information from multi-independent sources, including profit and non-profit organizations, third-party data providers, and direct corporate and government sources. Without SEC universal independent reporting of corporate sustainability data, often we are unable to verify corporate-sponsored information, which may be of little more than propaganda or public relations value. This often supplements executive officer(s) questionable statements of "policy", often undocumented, mostly uninformed, or purposely vague, not comparable to other corporate data and/or is primarily intended to be self-serving to enhance corporate management's self image or improve the reputation or prestige of the CEO or other executive officers or board member.

Release Question 218

Corporate website information about ESG may be inaccurate, confusing, unreliable and is mostly non-verifiable. It is often public relations-oriented and is intended to serve corporate management, being of little shareholder or investor interest or value. Company sustainability information or data presented on corporate websites, without being mandated by law pursuant to SEC regulatory filing, is inconsistent, often vague, and almost always non-verifiable and not enforceable or sanctionable. There is no substitute for mandatory transparent SEC disclosure with strict enforcement and credible sanctions for failure to disclose accurately. Unenforceable, non-universal voluntary disclosure is no substitute for the rule of law.

Release Question 219

There are numerous voluntary initiatives and guidelines that are relevant to disclosure in the 10-K, leading to the development of metrics across company sectors. While these should not necessarily be preempted or preferred, however, the SEC should focus its enforceable, mandatory disclosure on those that reasonably and objectively generally evaluate ESG metrics

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including: (1) toxic chemicals; (2) water management sourcing: well integrity, waste management, and water quality monitoring; (3) air emissions; (4) community impacts; and (5) management and accountability.

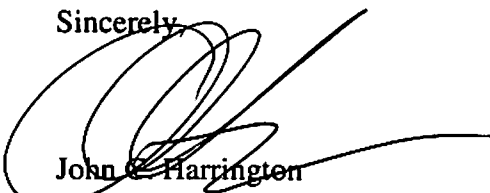
Similarly, the Chemical Footprint Project, as an example, provides a metric for benchmarking companies across multiple sectors, as it identifies safe alternatives and emphasizes the reduction of chemical of higher health concerns, by evaluating performance in: (1) management strategy; (2) chemical inventory; (3) Footprint Measurement; and (4) Public Disclosure and Verification.

Release Question 220

We support prescriptive uniform standards and line item disclosure of metrics necessary for investor disclosure. Without such reporting standards, investors are left with relying on general principles and broad public statements of limited value. HII supports mandated uniform metrics that are concrete and comparable and can be reviewed by SEC audits for misleading and incomplete information or data. It is important for the SEC to uniformly audit disclosures for accuracy and completeness, and more importantly, rigorously enforce reporting and stringently financially sanction violations, including bringing personal criminal proceedings against individual violators.

While we work in an investment and financial communities which, unfortunately, almost exclusively emphasizes market-based solutions to every problem, excessive materialistic self-interest may often violate human, labor and environmental rights, obligations, and overall fiduciary duty. SEC policy priorities based exclusively on maximizing materialist self-interest of corporate management, should not, in any manner, be considered when developing policy standards or goals of the agency, nor should such interests play any role in oversight or enforcement of public policy in the protection of the investing public.

Sincerely,



John C. Harrington
President