

May 6, 2022

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

Re: Request for Extension of Time to Provide Comments on Proposed Rule “The Enhancement and Standardization of Climate-Related Disclosures for Investors” (SEC File Number S7-10-22)

Dear Secretary Countryman:

The Portland Cement Association (PCA)¹ requests that the Security and Exchange Commission (SEC) extends the comment period for the proposed rule “The Enhancement and Standardization of Climate-Related Disclosures for Investors” (File No. S7-10-22), beyond the current deadline of May 20, 2022. The existing comment period is an insufficient amount of time for PCA to work with its members to properly evaluate the 500-page proposal that would, directly and indirectly, impact the entire cement industry value chain. The current comment period does not allow for enough contemplation of the complex and critically important issues associated with the proposed rule, such as the economic impact of implementing the proposed rule and the practicability of the data collection necessary to achieve compliance with the anticipated disclosure deadlines, to be able to provide the SEC sufficiently meaningful comments. Allowing for additional time to submit comments would facilitate PCA’s ability to analyze the numerous legal and technical issues associated with the proposed rule and provide the SEC with the necessary feedback on the proposed rule’s impact on the cement industry.

The cement industry is a vital component of the American economy as it provides durable, sustainable, and resilient building materials and, directly and indirectly, the cement and concrete industry employs over 600,000 people in the U.S. and contributes over \$100 billion to our economy each year. The proposed rule would impact the cement industry on the costs of operating cement manufacturing facilities.

For all the above reasons PCA requests that the SEC extends the comment deadline at least 60 days to July 19, 2022, to ensure that a thorough evaluation of the proposed rule’s impact can be conducted. We appreciate your consideration of our request. Please feel free to contact me at [REDACTED] if you have any questions.

Sincerely,



Sean O’Neill
Senior Vice President
Government Affairs

¹ PCA was founded over a hundred years ago and today is the premier policy, research, and education organization serving America’s cement manufacturers. The Association promotes sustainability, safety, and innovation in all aspects of construction, fosters continuous improvement in cement manufacturing and distribution, and generally promotes economic growth and sound infrastructure investment.