

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-0609



May 15, 2022

RE: **File Number 57-10-22**, Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Members of the Securities and Exchange Commission,

We, the undersigned congregants of Montclair Presbyterian Church in Oakland, California, are extremely concerned about the climate crisis, which poses a grave threat to all human beings—especially the most vulnerable among us—and to all Creation.

As such, we were heartened to learn of your proposed rule to require publicly-traded companies to disclose climate-related financial risk information. The draft rule is a critical step toward making companies' greenhouse gas emissions more transparent, and empowering Americans to make informed investments.

We strongly support the rule as written with one exception: its allowance for companies themselves to determine the significance of Scope 3 emissions – especially given that the rule may shield them from liability should they provide false or misleading information. This potential loophole may allow companies to omit significant emissions from disclosures. Please strengthen the final rule to address this concern and adopt it as soon as possible.

Yours sincerely,

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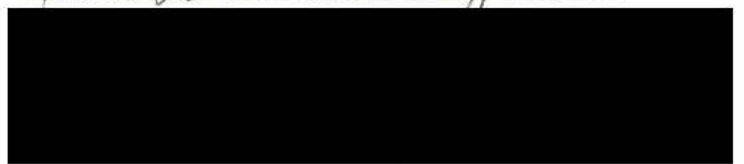
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