

April 11, 2022

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



Re: File Number S7-10-22

To Whom It May Concern:

It is my understanding that the SEC is mandated to protect investors, to maintain fair and efficient markets and to facilitate capital formation.

As an investor, citizen, grandmother, and philanthropist, I fully support your efforts to improve transparency around climate related corporate risks. We need to move to Net Zero, we need corporations to address their share of greenhouse gas production, and we need investors to be informed when their investments are put at risk by poor corporate behaviors.

The only way to ensure corporate accountability to their shareholders and communities is by creating reporting standards and oversight. I know I am not the only one requesting this accountability, as retirement account holders, philanthropic groups and many others have requested this information be made public. Additionally, global regulators, academics and many successful corporations have spoken out on the financial relevance of climate-related factors over the past decade.

Companies who currently wish to disclose climate-related data are contending with various reporting standards and frameworks, which can lead to confusion for companies and investors alike. Please pass a clear and comprehensive framework for corporations to move forward.

Thank you,

A handwritten signature in cursive script, appearing to read "Mary M. Finegan". The signature is written in dark ink and is positioned below the "Thank you," text.

Mary M. Finegan, M.D.