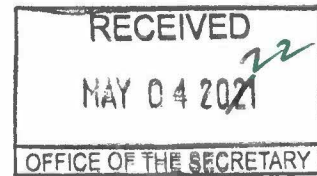


Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090



Re: File Number S7-10-22 / Comments On The Proposed Rule (New ESG Disclosures for Investors)

The Proposal seems at best very random and at worst a purely political ploy to subvert the democratic process. The 3 categories that make up ESG are not financial in nature. In this sense they seem random. It puts into question the motivation to pick these new categories for regulation. Why pick these categories? Why pick three? Why not include categories that measure an entity's commitment to Freedom, Diverse Opinions, Sustainable Spending, Election Integrity, Due Process, Equal Treatment, the Bill of Rights, etc? When the 3 ESG categories and only those 3 are included, it suggests that there could be ulterior motives behind the Proposal.

Recent history suggests that the preferred strategy of many political activists is to convince regulators to enforce unpopular new policies onto the American people with very limited input. This contrasts the democratic process of introducing legislation for consideration, input, and debate by the peoples' elected representatives. New policies that have substantial public support don't require a subversion of the democratic process. The Commission should be very careful to identify this kind of political manipulation.

The Commission should also be very careful about the precedent it sets when considering new regulation of non-financial matters such as ESG. Once a standard like this is set, it could be used by future Commissions in ways that may shock the current Commission. For example, a future Commission could decide to require entities to report annually on the combined mass of medical waste produced from abortions it funded through benefit plans.

When it comes to any new regulations the Commission considers, but most importantly for new regulations concerning the environment, the Commission should publish a report on the proposed regulation's environmental impact. The public should know how much of an increase in global temperature that a new regulation will necessitate. Surely each new regulation creates millions of combined work-hours to comply with annually. Every new work-hour requires untold amounts of travel, power generation, and paper waste. The increase in global temperature from the activities the Commission will require should be weighed in every case.

The Commission should identify the methodical criteria that proves why the 3 ESG categories were arrived at for new regulation why and all other categories were dismissed. It should provide the analysis it went through to ensure the Proposal was politically balanced and not influenced by issue activists or politicians. Afterward, it should re-issue the Proposal in 50 pages or less with language that is widely understood and leaves no ambiguity. If we want to make the world a better place, we need to stop torturing ourselves with long-winded, multi-hundred page regulations that absolutely no one fully understands.

-Anonymous