



June, 17th of 2022

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

BY EMAIL TO rule-comments@sec.gov

Re: Commission File No. S7-10-22

Dear Ms. Countryman:

We welcome the opportunity to comment on the proposed rules regarding climate-related disclosures set forth in the Commission's Release No. 33-11042; 34-94478; File No. S7-10-22 (March 21, 2022).

MercadoLibre, Inc. (NASDAQ: MELI) operates the largest online ecommerce ecosystem in Latin America based on unique visitors and page views. We are present in 18 countries, and our platform provides users with a complete portfolio of services to facilitate commercial transactions both digitally and offline. We have been listed on NASDAQ since 2007.

MELI is deeply engaged with the challenge of sustainability and deeply committed to communicating transparently with all stakeholders about its ESG impact, including climate-related matters. We publish an annual Impact Report and report on our conformity with the standards published by GRI, SASB and TCFD. These materials and more are available on our website at <https://investor.mercadolibre.com/corporate-social-responsibility>.

We support the SEC's proposed rules, and particularly the proposed requirement to disclose greenhouse gas emissions. Some aspects of the rules will present challenges for reporting companies, in particular, the proposed disclosure in financial statements notes will be impracticable without substantial additional guidance from the SEC. Subject to that, we believe that consistent and comparable disclosures by public companies can play an important role in addressing the climate crisis and meeting the needs of our investors.

Thank you for your attention to our views on the proposal.

Pedro Arnt

CFO Mercado Libre