



8/2/2022

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

RE: File No. S7-17-22

Ms. Countryman,

I am writing on behalf of Theara and the Neurodiverse Collective in response to the Commission's request for comments on its proposed rule to enhance disclosures about Environmental, Social, and Governance Investment Practices. Enhancing the regulatory framework governing adherence to the ESG investment practices serves to better inform decision-making for investors, clients, and shareholders. However, after a review of the proposed rule, it is clear that the Social Governance aspect of the proposed regulatory framework remains ambiguous with substantial room for refinement. I would like to take this opportunity to highlight the importance of the Neurodiverse in your consideration of this proposed rule and related amendments, specifically when addressing inclusionary and exclusionary screening.

The SEC has paid careful attention to the "Environmental" aspect of Environmental Social Governance however the "Social" aspects of related mandates, proposals, and initiatives remain undefined. The ambiguity surrounding this matter provides an opportunity to highlight the most effective focus and method through which to further advance the Social Justice movement. I believe by focusing on the heart of challenges related to Intersectional Discrimination in the workplace we can most effectively work to succeed in quality "Social Governance".

Neurodiversity rests at the heart of all matters related to intersectional discrimination. Intersectionality is defined by Merriam-Webster as, "the complex, cumulative way in which the effects of multiple forms of discrimination (such as racism, sexism, and classism) combine, overlap, or intersect especially in the experiences of marginalized individuals or groups." Neurodiversity overlaps discrimination issues regarding all marginalized individuals or groups. In fact, Neurodivergents encompass the largest global minority population, over 20% of humanity. Therefore, any efforts to insure inclusive and accessible work environments for the Neurodiverse should be considered highly advantageous. Given the legal constraints surrounding the identification of disabled/Neurodivergent employees, special attention must be paid to how the needs of this population are addressed within the ESG regulatory framework. To passively address these matters when establishing inclusionary and exclusionary screening processes opens up legal challenges for both corporations and investors up to legal challenges. Whereas, exploration of inclusionary screening processes, accessibility practices, and education systems to address matters of Neurodiversity would be very beneficial and should be included in this proposal.

Authentically,

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