



August 12, 2022

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

via SEC internet submission form

Re: [Release No. IA-6034; IC-34594; File No. S7-17-22]; Comments on Proposed Rule:
Enhanced Disclosures by Certain Investment Advisers and Investment Companies about
Environmental, Social, and Governance Investment Practices

Dear Ms. Countryman:

We appreciate the opportunity to comment on File No. S7-17-22 and express our support for transparency and further disclosure in the ESG arena. JLens is a nonprofit organization that explores a Jewish lens on values-based investing, and serves as the bridge between the Jewish community and the values-based impact investment movement. JLens provides education, research and advocacy inspired by Jewish wisdom related to social and environmental issues and ethical business considerations.

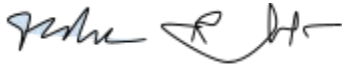
While much of the ESG discussion in recent SEC publications focuses on environmental concerns, JLens would like to make sure meaningful disclosure requirements are also considered in connection with the "S" (social) in the ESG arena. In particular, the value judgments, ethics, morals, faith-based guidelines, biases, and political orientations that influence ESG investment strategies, rating and methodologies should be clearly communicated. At JLens we have spent considerable time conducting due diligence on potential investments because ESG and impact investments lacked transparency on the values that informed investment processes and desired impact.

These transparency guidelines should extend beyond investment advisors to ESG research firms as well. Recently, JLens uncovered an anti-Israel bias in ESG research and ratings produced by Morningstar/Sustainalytics, one of the leading ESG research firms. The company's ESG ratings focused "disproportionately on the Israeli/Palestinian conflict" relative to other regions. Companies that provide ESG ratings should be required to disclose any such biases in their methodologies so that investors have full transparency on the research and ratings that inform ESG investment strategies.

With the dramatic increase of ESG investing, it is incumbent that full disclosure and transparency requirements are implemented to ensure investors have substantial information to make informed investment decisions that best meet both their financial and values/impact goals. JLens supports transparency, consistency, accuracy and meaningful disclosure in the ESG investment arena.

Thank you for your continued work on this issue. Please be in touch if JLens can be a resource.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Hammerman". The signature is fluid and cursive, with a large initial "J" and "H".

Julie Hammerman
CEO
JLens

