

October 8th, 2022

Vanessa Countryman, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-0609

**Re: Reporting of Securities Loans (File No. S7-18-21)**

Dear Secretary Countryman:

I am writing in strong support of rule 10c-1, "Reporting of Securities Loans".

Hedge funds SHOULD report ALL their short selling activity. I want accurate reporting and I want REAL fines and I want bad actors ELIMINATED in the market.

Thank you.

Sincerely,

Mike Gilbert