

October 9, 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".

In particular, the "Securities Lending Transparency" which proposes transaction-by-transaction reporting of all securities lending activity, every 15 minutes.

I believe that transparency like this in the stock market is deserved by ALL investors.

It seems the SEC agrees, but stating in the proposed rule 13f-2: "...mindful of concerns that certain short selling activity can be carried out pursuant to potentially abusive or manipulative schemes."

The risks associated with reckless securities lending and short selling go far beyond any theoretical benefits of secret short selling. Equality in investor protection should always come first.

Sincerely,

Mx Roth