

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".

Massive short selling, as it is a widespread practice, harms individual investors and the shorted company's stock. The more information about these practices the mentioned victimized parties could get, the more our economy would benefit from a fairer market, true price discovery and transparency. I strongly support rule 10c-1.

Sincerely,

A handwritten signature in black ink, appearing to be 'Nils Unkhoff', written in a cursive style.

Nils Unkhoff, a concerned Investor