

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".

I am a small business owner – I do digital advertising. I was thinking if the table were flipped on me as short sellers were doing, I would be put on your radar as a criminal. Say a customer provided me funds to help grow their business, but instead I shut down communication and said I cannot provide the transactions for proof, I would be out of business. I would be sued, and I would be punished. When a customer requests the specifics of their budget, I am always happy to provide it.

It is 2022, transparency is inevitable. The SEC must help and be on the right side of the USA. Obviously, the financial market is much more complex, but the principles are the same. Please I beg you to do the right thing and help retail have faith by allowing transaction by transaction reporting. Thank you and God Bless America.

Sincerely,

A Concerned Investor