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 support the transaction by transaction reporting in this new rule because it will stop "hiding within the aggregate". This hiding is the exact opposite of the transparency the SEC is striving to achieve. This will also stop/slow naked short selling in its most abusive forms.

With the public knowledge that the SEC is trying to level the playing field more retail investors will enter the market which is a boon for all investors.

Sincerely,

A Concerned Investor