



September 10, 2022

Ms. Vanessa Countryman
Secretary, Securities and Exchange Commission
100 F Street, NE Washington, DC 20549-1090

via SEC internet submission form

Re: [Release No. IC-34647; File No. S7-20-22]; Comments on Proposed Rule: Substantial Implementation, Duplication, and Resubmission of Shareholder Proposals Under Exchange Act Rule 14a-8

Dear Secretary Countryman:

We appreciate the opportunity to comment on File No. S7-20-22 and express our support for further consistency and predictability in determining the inclusion/exclusion of shareholder proposals in a company's proxy statement. JLens is a nonprofit organization that explores a Jewish lens on values-based investing, and serves as the bridge between the Jewish community and the values-based impact investment movement. JLens provides education, research and advocacy inspired by Jewish wisdom related to social and environmental issues and ethical business considerations.

JLens generally supports this Proposed Rule to amend three of the substantive bases for exclusion under Rule 14a-8; substantial implementation, substantial duplication and resubmission. JLens believes that these amendments reflect a more nuanced understanding of the dynamic nature of the shareholder proposal process and will achieve the SEC's goal of providing "greater certainty and transparency" in the no-action process when these three bases are asserted by companies. The proposed amendments provide a good step forward in promoting a more consistent and predictable framework for shareholders to avoid exclusion of proposals.

Thank you for your continued work on this issue. Please be in touch if JLens can be a resource.

Sincerely,

A handwritten signature in black ink, appearing to read "Julie Hammerman", written over a white background.

Julie Hammerman
CEO
JLens

