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December 19, 2022

Secretary, Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

RE: File No.: S7-21-21
Comment on Proposed Rule on Share Repurchase Disclosure Modernization

To Whom It May Concern,

We hope this finds you well. Thank you for the opportunity to comment on the proposed Rule referenced above. To summarize our comment, a single monthly or quarterly report listing all transactions during the preceding period may be more easily accessed in EDGAR and more easily understood than multiple daily reports.

The proposed rule requires issuers to report detailed information regarding purchases of the issuer's own securities within a day of the transaction. While we believe the detailed information would be useful, if issuers are required to file reports each day, this may create more than 20 reports each month, or 60 reports a quarter. In turn, this could create at least 60 clicks, and in some cases two clicks, to review each report. We believe that it will be difficult for us to review and understand these daily filings using EDGAR. It would be more useful for us to review the issuer's recent purchases and sales transactions in a single filing detailing the transactions.

Accordingly, we find it most useful for the issuer's transactions to be disclosed in the quarterly and annual reports. In other words, we are asking you to consider the ease of use and access to information for those who access EDGAR using the SEC website.

Furthermore, it would be helpful for the issuer to disclose the expected impact of the 1% excise tax pursuant to Internal Revenue Code section 4501.

Who We Are

We are independent advisor representatives with Anthem Advisors in Miami, Florida. We offer wealth management and financial advisory services to individuals and companies through Belpointe Asset Management. We frequently access EDGAR through the SEC's website to review company filings.

Thank you for the opportunity to comment on this proposed rule. We hope that our comment was helpful to you. Please contact us if you have any questions.

Sincerely,

s/ Charles J. Zimmerer

Charles J. Zimmerer
Independent Advisor

s/ Alexander S. Teclé

Alexander S. Teclé
Investment Advisor