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June 4, 2021

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

Via email to rule-comments@sec.gov

RE: Public Input Welcomed on Climate Change Disclosures (March 15, 2021)

Dear Ms. Countryman,

I write on behalf of the Sustainability Group, part of Loring, Wolcott & Coolidge, a 200-year-old investment management firm that represents mainly individuals and families and has over \$10.6 billion in assets under management. We write to provide this comment letter in response to the “Public Input Welcomed on Climate Change Disclosures” request for information issued March 15, 2021, and encourage the Securities and Exchange Commission to take strong action to improve reporting around climate-related risks to companies.

It is now unequivocal that climate change poses systemic risks to our economy, results in material risks to companies, and poses existential risks to the planet. Given these risks, we expect every company in our portfolio to, at a minimum, provide comprehensive disclosure of its carbon footprint, set an absolute science-based goal to reduce greenhouse gas emissions, and report on how the company plans to achieve that goal. To assess performance, investors require clear, comprehensive, and comparable data, however, that is currently not available across the board. Therefore, it is incumbent on the SEC to act. We commend the Commission for soliciting comment from investors on this vital issue and appreciate the opportunity to share our views.

Sincerely,

Larisa Ruoff
Director of Shareholder Advocacy
The Sustainability Group