



July 18, 2016

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

RE: S7-06-16, Business and Financial Disclosure Required by Regulation S-K

Dear Mr. Fields:

I write on behalf of JUST Capital, an independent 501(c)(3) nonprofit organization that provides analysis and rankings on how corporations perform on the things that matter most to the American public. In 2015, and again this year, our organization conducted extensive and detailed market research on the American public's attitudes toward corporate behavior. These unique surveys, which collected data on a census-balanced group of over 40,000 Americans, found that environmental, social, and governance performance was essential to the American public's definition of JUST business.

Our work shows unequivocally that the American public believes in corporate transparency; a full 91% of our survey respondents said that corporate JUSTness is important to measure. As such, we view Reg S-K (S7-06-16) as a vital tool to providing ordinary investors with the information they need to properly assess corporate sustainability performance.

As an organization dedicated to empowering the public with meaningful market information, we ask that the Securities and Exchange Commission support improved disclosure standards related to sustainability and materiality. We respectfully draw your organization's attention to the work of the Sustainable Accounting and Standards Board (SASB), which has developed rigorous standards that are specific by industry and fully compatible with U.S. securities law. We also place our own organization's research and analysis at your disposal.

The SEC's purpose is to protect ordinary investors by requiring full and accurate financial disclosure by companies. We believe that standardized reporting on corporate sustainability matters is entirely consistent with this mission and we welcome your leadership on the issue.

Respectfully,

Martin Whittaker
CEO, JUST Capital