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July 19, 2016

Brent J. Fields
Secretary
Securities and Exchange Commission,
100 F Street, NE,
Washington, DC 20549-1090

Via email to rule-comments@sec.gov

Re: File Number S7-06-16 - Regulation S-K Concept Release
on Business and Financial Disclosure Required by Regulation S-K

Dear Mr. Fields:

Trinity Health welcomes the opportunity to comment on the Regulation S-K Concept Release, File Number S7-06-16. We wish to express our support for the SEC's evaluation of disclosure under Regulation S-K and the establishment of enforceable SEC requirements for companies to report on sustainability issues.

Trinity Health is one of the largest multi-institutional Catholic health care delivery systems in the nation. It serves people and communities in 22 states from coast to coast with 92 hospitals, and 120 continuing care locations — including home care, hospice, PACE and senior living facilities - that provide nearly 2.5 million visits annually. With annual operating revenues of \$15.9 billion and assets of \$20.4 billion, Trinity Health returns about \$1 billion to its communities annually in the form of charity care and other community benefit programs.

Through our Socially Responsible Investment Program, Trinity Health advances our mission and core values by harnessing influence as shareowners in Fortune 500 companies to improve corporate decision-making in such areas as human rights, public health, economic fairness, food and water sustainability and environmental stewardship. We believe this work has a positive impact on companies' long-term profitability and shareowner value as it helps companies to improve financial performance and sustain shareholder and long-term value while securing a better future for their employees, their customers, their investors, and other stakeholders.

Trinity Health strongly supports the establishment of enforceable SEC requirements for companies to report on sustainability issues. Regulation S-K arguably already requires such reporting, as demonstrated by the SEC's 2010 Interpretative Guidance on Disclosures Regarding Climate Change. Yet the current disclosures of sustainability issues by registrants do not satisfy our needs as investors.

Voluntary reporting frameworks provide information on many companies but without providing consistency across companies and sectors, and without providing the checks on accuracy and completeness that are inherent in securities filings.

Mandatory disclosure would provide more consistent, reliable, comparable, and verifiable ESG information that would allow educated investors to make more informed investment decisions across the portfolio and advance effective engagement strategies.

We urge the SEC to establish sustainability reporting requirements as part of companies' annual filing requirements. Please contact Cathy Rowan, Director of Socially Responsible Investing at rowancm@trinity-health.org.

Sincerely,

A handwritten signature in black ink that reads "Cathy Rowan". The signature is written in a cursive, flowing style.

Cathy Rowan
Director, Socially Responsible Investing