

July 21, 2016

Via email to rule-comments@sec.gov

Mr. Brent J. Fields, Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090

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

Dear Mr. Fields:

We are writing to comment on behalf of Boston Common Asset Management, LLC regarding the Regulation S-K Concept Release, File Number S7-06-16.

Boston Common Asset Management is a globally-focused, sustainable investment firm dedicated to generating competitive financial returns and meaningful improvements in corporate performance on environmental, social and governance (ESG) issues. I am writing in response to the questions regarding the role of the Securities and Exchange Commission ("SEC") in encouraging sustainability reporting. As a firm dedicated to encouraging company managements towards greater transparency, accountability and disclosure on ESG issues, we believe this proposal is entirely consistent with the interests of investors and other stakeholders.

Our firm strongly supports the establishment of enforceable SEC requirements for companies to report on sustainability issues. Such reporting is arguably already required by Regulation S-K, 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 regulatory filings.

We urge the SEC to establish sustainability reporting requirements as part of companies' annual filing requirements.

Sincerely,



Lauren Compere, Managing Director



Steven Heim, Managing Director