



VIA EMAIL

September 8, 2020

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
rule-comments@sec.gov

Re: Reporting Threshold for Institutional Investment Managers, Release No. 34-89290; File No. S7-08-20

Dear Ms. Countryman:

On behalf of Greif, Inc. (NYSE: GEF, GEF.B), a global leader in industrial packaging products and services headquartered in Delaware, Ohio, I am writing to express our opposition to the Commission's proposed amendments to the Form 13F reporting rules for institutional investment managers.

We believe that the SEC's proposal, which would allow 89 percent of current 13F filers to no longer be required to file, would result in a significant loss of market transparency to our company and our investor base. If enacted, the proposed rule would negatively impact engagement with shareholders, hinder our ability to attract and retain long-term investors, and deprive us of timely information about activist hedge funds.

The 13F filings are the only accurate source of stock ownership information available to our company. As you are aware, 13F data is the only data that shows which "street name" investors are buying or selling our shares each quarter. This information cannot be fully replaced by hiring stock surveillance firms, which themselves rely on quarterly 13F data to aid in their research efforts. Furthermore, 13F data enables our ability to identify our most active shareholders and engage effectively with them. This potentially deprives shareholders of the time they deserve with company management.

We ask that the Commission withdraw its proposed 13F amendments and instead pursue the reforms detailed in the rulemaking petitions submitted by National Investor Relations Institute, the NYSE Group, the Society for Corporate Governance and Nasdaq. Rather than reduce 13F transparency, we urge the SEC to promote more timely and complete disclosure by supporting monthly reporting, requiring the public disclosure of short positions, and cutting the current 13F 45-day reporting period.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matt Eichmann". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Matt Eichmann
Vice President, Investor Relations, External Relations and Sustainability