



**April 22, 2022**

Vanessa A. Countryman  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20548-1090

**Re: The Enhancement and Standardization of Climate-Related Disclosures for Investors,  
File No. S7-10-22**

Dear Ms. Countryman:

The Society for Corporate Governance (“the Society”) respectfully requests a 60-day extension of the comment period for the Commission’s rulemaking proposal, “The Enhancement and Standardization of Climate-Related Disclosures for Investors.”

Founded in 1946, the Society is a professional membership association of more than 3,500 corporate and assistant secretaries, in-house counsel, outside counsel, and other governance professionals who serve approximately 1,600 entities, including 1,000 public companies of almost every size and industry.

The Society plans to submit a comment letter, and we have asked our members to provide input on the following topics, such as:

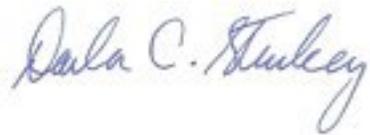
- Processes and costs involved with obtaining reliable GHG emissions data, especially for Scope 3 emissions;
- Third-party attestation providers, level of assurance, standards, and costs;
- Incorporation of climate data into financial statements and associated processes and costs, including increased system and audit costs;
- Current and projected staffing associated with climate reporting;
- Timing and location of disclosure;
- Compliance phase-in periods;
- Litigation risks and the proposed safe harbors; and
- Impacts on small- and mid-size companies.

The Society, along with other professional organizations, is surveying public companies to collect more quantitative and qualitative data on current climate disclosure practices and expected compliance costs. We are concerned that the current comment period will not provide

sufficient time for the Society and others to collect, compile, and submit this critical feedback regarding both the substantive provisions and the cost/benefit analysis the SEC has requested in the proposed rulemaking.

To ensure that public companies and the Society have an opportunity to provide the type of information the Commission is seeking in response to this rulemaking proposal, we respectfully request a 60-day extension of the comment period.

Respectfully submitted,

A handwritten signature in blue ink that reads "Darla C. Stuckey". The signature is written in a cursive style with a large, looped 'D' and 'S'.

Darla C. Stuckey  
President and CEO  
Society for Corporate Governance