Vanessa A. Countryman, Secretary  
Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090.

May 13, 2022

17 CFR 210, 229, 232, 239, and 249 [Release Nos. 33-11042; 34-94478; File No. S7-10-22]  
The Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Secretary Countryman,

Thank you for the opportunity to comment on the SEC’s proposed rule for requiring registrants to provide climate-related information in registration statements and annual reports.

The proposed rule represents an important step forward in proper accounting for greenhouse gas (GHG) emissions to the atmosphere and associated climate risks.

A multitude of measurement platforms have been proven in the peer-reviewed literature to provide accurate information about methane emissions from the production and distribution of oil and natural gas. LongPath Technologies is one such peer-reviewed emissions measurement entity that provides accurate quantification of methane emissions from oil and gas operations.

Measurement data published in the peer-reviewed literature shows that GHG emissions from the production, processing and distribution of oil and gas are much higher than inventory values\(^1\).

The technological capability is here, and the Commission’s rule should leverage measurement capabilities rather than continue down the path of using outdated and incorrect inventory numbers, given the extreme material impacts of methane and GHG emissions on registrants’ business, operations, and financial condition.

**We encourage the Commission to amend the draft rules to require reporting of measured emissions rather than estimated emissions from incorrect inventories and emission factors.**

Sincerely,

LongPath Technologies, Inc.

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