



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

Subject: Docket ID No: S7-10-22
The Enhancement and Standardization of Climate-Related Disclosures for Investors

Dear Ms. Countryman:

Our planet is changing, and climate change is here. Climate change presents a leading threat to our planet and way of life with an increasing number of destructive weather events breaking records on what is now a weekly basis and becoming the new standard. The cost of climate is remarkable - both in terms of public safety and economic impact. No part of society is safe, whether it's a utility trying to understand the impact on their transmission network, an airline creating contingency plans or a logistics company completing deliveries in a safe and predictable manner. The ESG disclosure statement would bring major changes to the public and private sector that are critical for a more sustainable future. Leading worldwide organizations have also identified the risks and opportunities across the changing climate spectrum including new jobs, waste reduction, disruptions to companies, and more. Listed companies are responsible for more than 40% of the global GHG emissions. Regulations and incentives are the most impactful changes we can make to improve our path to Net Zero. As for disclosing climate risk, we, at Tomorrow.io, believe companies should not only disclose their long term strategy for managing climate risk, but we actually developed a technology that is already helping companies become more climate resilient with predictive analytics and weather intelligence. This technology, used by JetBlue, Uber, Ford and more, can also be utilized today by investors to understand the impacts of climate and weather on portfolio companies. The solutions being provided by [Tomorrow.io](https://tomorrow.io) are already saving money or improving margins for companies while at the same time reducing climate risk, meaning the associated burden for corporations is not a burden at all, but rather ROI through weather intelligence.

Tomorrow.io encourages the SEC to incorporate wildfires as a chronic risk to registrants in the final rule. We see many companies facing this growing risk in recent years. If the final rule contains a requirement for registrants to identify their risk due to potential wildfires, Tomorrow.io will be able to provide an assessment of that risk in a format that is compliant with these regulations to our customers. Moreover, Tomorrow.io recently launched our wildfire product and have already sent warnings to our customers facing threats from fires.

Thank you for your time and consideration. Kind regards,

Shimon Elkabetz

A handwritten signature in blue ink, appearing to read "Shimon Elkabetz".

CEO
Tomorrow.io
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