

Corporate Governance

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VIA E-MAIL: rule-comments@sec.gov
December 13, 2021

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

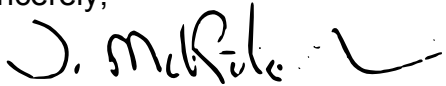
RE: Enhanced Reporting of Proxy Votes by Registered Management Investment Companies;
Reporting of Executive Compensation Votes by Institutional Investment Managers, File No. S7-11-21

Dear Ms. Countryman:

This is to supplement my December 13 comments on the rulemaking. I want to incorporate by reference the December 13 comments of Morningstar <https://www.sec.gov/comments/s7-11-21/s71121-20109508-263896.pdf>, especially with regard to moving to quarterly reporting, the idea of an industry advisory group to make or recommend changes to categories, standardized order and descriptions, unique ballot identification, and use of ISIN.

I urge the Commission to adopt its proposed rules, incorporating my suggested amendments as outlined above and in my December 13 comments. Please do not hesitate to contact me if I can further assist. Thanks for your consideration.

Sincerely,



James McRitchie
Shareholder Advocate and Publisher