

MASTERCRAFT BOAT HOLDINGS INC.

December 17, 2021

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

Submitted via email: rule-comments@sec.gov

Re: File Number S7-17-21

Dear Ms. Countryman:

MasterCraft Boat Holdings, Inc. ("MasterCraft") is against the proposed amendments, which would rescind the rules adopted in 2020. The Securities Exchange Commission's ("SEC") proposed rule would rescind the conditions that proxy advisory firms:

- 1) Ensure that public companies can access the voting advice before or at the same time the advice is disseminated to clients; and
- 2) Notify clients if the public company has filed, or intends to file, a response to the voting advice.

While the SEC would leave in place a number of the reforms sought by MasterCraft and many other public companies over the past decade, including conflicts of interest disclosure and liability for material misstatements or omissions, MasterCraft is concerned that the proposed change would decrease transparency for companies and investors.

Best regards,



Frederick A Brightbill
CEO and Chairman of the Board

100 Cherokee Cove Drive
Vonore, Tennessee 37885

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MasterCraft

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