

November 1, 2022

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

Re: Investment Company Names (File No. S7-16-22); Enhanced Disclosures by Certain Investment Advisers and Investment Companies about Environmental, Social, and Governance Investment Practices (File No: S7-17-22)

Dear Secretary Countryman,

The Union of Concerned Scientists appreciates the renewed opportunity to support the rules cited above, which we hope will bring much-needed standards and disclosures to ESG-designated investment products and services.

With the support of half a million scientists and members, UCS is the leading science-based nonprofit working for a healthy planet and a safer world. We are also an institutional investor. UCS researches and educates the public about the dangers of climate change, including the unequal burdens borne by people of color and low-income communities. We also advocate for building resilience to climate change through actions taken at every level of government, as well as within the U.S. financial system. As an active member of several networks of sustainable and responsible investors, UCS provides scientific advice and analysis to shareholder advocates to promote climate action and corporate transparency.

UCS would like to add its endorsement to this [letter](#)¹ organized by the Action Center on Race and the Economy (ACRE) as well as this [letter](#)² organized by Americans for Financial Reform, both of which explain in detail why these rules are necessary.

Sincerely,



Laura Peterson, Corporate Analyst & Advocate

Union of Concerned Scientists

¹ <https://acrecampaigns.org/wp-content/uploads/2022/08/ACRE-SEC-ESG-Comment-Letter-FINAL.pdf>

² <https://ourfinancialsecurity.org/wp-content/uploads/2022/09/ESG-rules-sign-on-letter-Final-1.pdf>