

# Proposed Rules

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This section of the FEDERAL REGISTER contains notices to the public of the proposed issuance of rules and regulations. The purpose of these notices is to give interested persons an opportunity to participate in the rule making prior to the adoption of the final rules.

## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR 210, 229, 232, 239, and 249

[Release Nos. 33–11061; 34–94867; File No. S7–10–22]

RIN 3235–AM87

### The Enhancement and Standardization of Climate-Related Disclosures for Investors

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Proposed rule; extension of comment period.

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is extending the comment period for a release proposing amendments to its rules under the Securities Act of 1933 (“Securities Act”) and Securities Exchange Act of 1934 (“Exchange Act”) that would require registrants to provide certain climate-related information in their registration statements and annual reports. The comment period for the release was originally scheduled to close on May 20, 2022. The new comment period will end on June 17, 2022. This action will allow interested persons additional time to analyze the issues and prepare their comments, which would benefit the Commission in its consideration of final rules.

**DATES:** The comment period for the proposed rule published April 11, 2022 (87 FR 21334) is extended. Comments should be received on or before June 17, 2022.

**ADDRESSES:** Comments may be submitted by any of the following methods:

#### Electronic Comments

- Use the Commission’s internet comment form (<https://www.sec.gov/rules/submitcomments.htm>).
- Send an email to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include File Number S7–10–22 on the subject line.

#### Paper Comments

- Send paper comments to Vanessa A. Countryman, Secretary, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549–1090.

All submissions should refer to File Number S7–10–22. This file number should be included on the subject line if email is used. To help the Commission process and review your comments more efficiently, please use only one method of submission. The Commission will post all comments on the Commission’s website (<https://www.sec.gov/rules/proposed.shtml>). Comments are also available for website viewing and printing in the Commission’s Public Reference Room, 100 F Street NE, Washington, DC 20549 on official business days between the hours of 10 a.m. and 3 p.m. Operating conditions may limit access to the Commission’s Public Reference Room. All comments received will be posted without change. Persons submitting comments are cautioned that we do not redact or edit personal identifying information from comment submissions. You should submit only information that you wish to make available publicly.

Studies, memoranda, or other substantive items may be added by the Commission or staff to the comment file during this rulemaking. A notification of the inclusion in the comment file of any such materials will be made available on our website. To ensure direct electronic receipt of such notifications, sign up through the “Stay Connected” option at [www.sec.gov](http://www.sec.gov) to receive notifications by email.

**FOR FURTHER INFORMATION CONTACT:** Elliot Staffin, Special Counsel, Office of Rulemaking, at (202) 551–3430, in the Division of Corporation Finance; or Anita H. Chan, Professional Accounting Fellow or Shehzad K. Niazi, Deputy Chief Counsel, in the Office of the Chief Accountant, at (202) 551–5300, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** The Commission has requested comment on a release proposing amendments to its rules under the Securities Act and Exchange Act that would require registrants to provide certain climate-related information in their registration statements and annual reports. The proposed rules would require

information about a registrant’s climate-related risks that are reasonably likely to have a material impact on its business, results of operations, or financial condition. The required information about climate-related risks would also include disclosure of a registrant’s greenhouse gas emissions, which have become a commonly used metric to assess a registrant’s exposure to such risks. In addition, under the proposed rules, certain climate-related financial metrics would be required in a registrant’s audited financial statements.

The comment period for the release was originally scheduled to close on May 20, 2022. The Commission believes that providing the public additional time to consider and comment on the matters addressed in the release would benefit the Commission in its consideration of final rules. Therefore, the Commission is extending the comment period for Release Nos. 33–11042; 34–94478, “The Enhancement and Standardization of Climate-Related Disclosures for Investors,” until June 17, 2022.

By the Commission.

Dated: May 9, 2022.

**J. Matthew DeLesDernier,**  
Assistant Secretary.

[FR Doc. 2022–10194 Filed 5–11–22; 8:45 am]

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## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Parts 232, 240, 242, 249, and 275

[Release Nos. 34–94868; IA–6018; File Nos. S7–02–22; S7–03–22]

RIN 3235–AN07; 3235–AM45

### Reopening of Comment Periods for “Private Fund Advisers; Documentation of Registered Investment Adviser Compliance Reviews” and “Amendments Regarding the Definition of ‘Exchange’ and Alternative Trading Systems (ATs) That Trade U.S. Treasury and Agency Securities, National Market System (NMS) Stocks, and Other Securities”

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Proposed rules; reopening of comment periods.