Boston Trust Walden

Principled Investing.

August 16, 2022

Vanessa Countryman, Secretary U.S. Securities and Exchange Commission 100 F Street, NE Washing, DC 20549-0609

RE: File No: S7-17-22 Environmental, Social, and Governance Disclosures for Investment Advisers and Investment Companies

Dear Ms. Countryman,

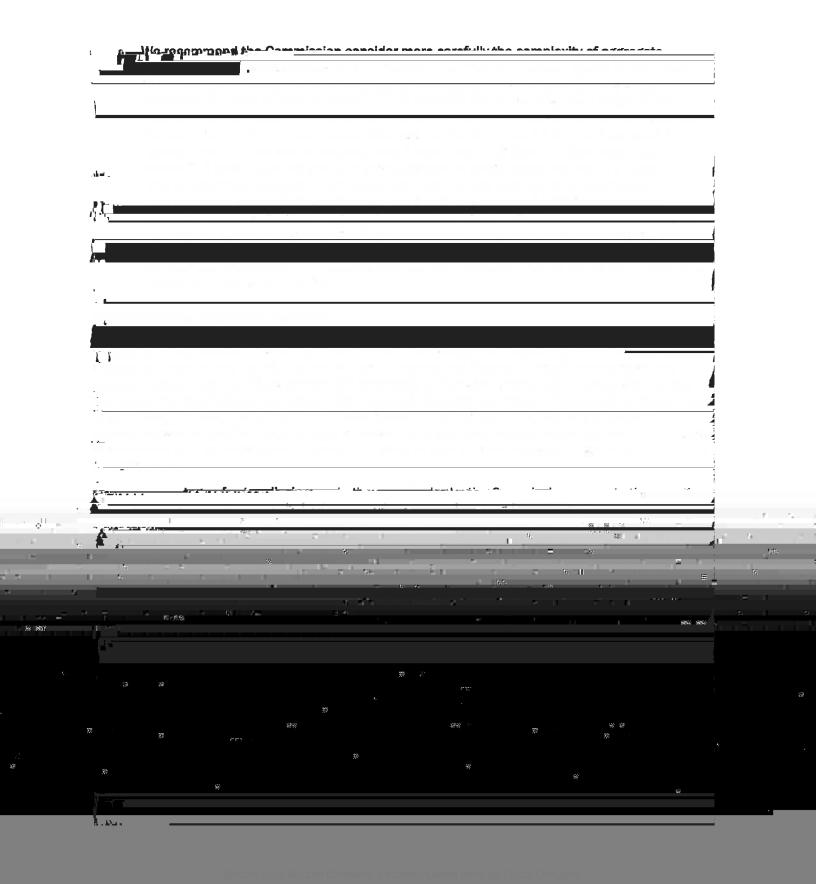
Boston Trust Walden is an independent, employee	-owned investment management firm with
anproximately \$12.7 hillion in firm-wide assets un	der management 1. We have heen integrating.
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environmental, social, and governance (ESG) factor	ors into investment management decisions since
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At Boston Trust Walden, we seek to invest client assets in enterprises with strong financial underpinnings, sustainable business models, prudent management practices, and a governance structure that supports these objectives. Consideration of ESG factors is part of our fiduciary duty to

collaborative approach to active ownership that is necessary for addressing the complex ESG risks and opportunities facing the companies in which we invest client assets.

company engagement, shareholder resolutions, proxy voting, public policy, and multi-stakeholder collaborations. While direct engagement remains foundational to our work, it is this multi-faceted,

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	terms, we recommend focusing on a qualitative description of engagement, including if and how a fund applies a diversity of engagement tactics with issuers, which provides valuable and comparable information.
	We recommend the Commission consider implementation of an expanded set of
	engagement options in the tabular form, with expanded qualitative disclosure in the annual report. The proposal currently requires funds to select whether "proxy voting"
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	emissions data. To ensure data collection costs remain reasonable, we recommend the proposed rule allow funds to determine their own sources for gathering issuer emissions
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	the requirement of using only data found within regulatory reports may create additional
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We recommend the Commission allow use of estimated Scopes 1 and 2 emissions data for

