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Regarding the climate-related disclosure, there very obviously needs to be an exemption for small companies. I have a small tech pubco with a very small eco footprint. The cost associated with what you're proposing is probably thousands per year in professional review fees. Blanket approaches are fine if they are applied stratigraphically - you can't have the same rules for a small tech company and a big polluter. The additional cost and complexity harms small companies' financial position and distracts management from doing its job. This is harmful to investors.

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