November 22, 2021

Dear British Columbia Securities Commission:

I have read the proposed instrument, National Instrument 51-107 Disclosure of Climate-related Matters, and I am in favour of this policy.

I am on the Board of a publicly-traded company and feel these measures would be effective in helping direct our climate-related disclosures.

Implementing these measures is a good step forward towards holding organizations responsible for their climate-related impacts and ensuring they are being proactive about managing their risks.

I would urge CSA to consider methods of making sure these disclosures do not become vague and boilerplate. Transparency and comparability across organizations are critical. Simplification where possible should be an overarching goal as well.

Thank you,

Fletcher

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Fletcher FitzGibbon, CPA, CA | Arrowmaker Advisory & Accounting