



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

OFFICE OF
THE SECRETARY

December 23, 2020

Ms. Meredith Miller
Chief Corporate Governance Officer
UAW Retiree Medical Benefits Trusts
P.O. Box 14309
Detroit, MI 48214

Dear Ms. Miller:

This letter is to advise you and the co-petitioners of the Human Capital Management Coalition of the recent action taken by the Commission with respect to your joint petition for rulemaking to require issuers to disclose information about their human capital management policies, practices and performance. The Commission has adopted a rule amendment that requires disclosure of a company's human capital resources, to the extent that such disclosures are material to an understanding of the company's business. Please find enclosed a copy of Modernization of Regulation S-K Items 101, 103, and 105, Securities Act Release No. 33-10825 [85 Fed. Reg. 63726 (Oct. 8, 2020)].

Sincerely,

A handwritten signature in cursive script that reads "Vanessa A. Countryman".

Vanessa A. Countryman
Secretary

Enclosure