

# HUMAN CAPITAL DISCLOSURES - FILING CHART

## AGRIFY CORP.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Property and Employees</b></p> <p>As of the date of this prospectus, we have over 40 employees located in or around Burlington, Massachusetts. Since our prior office lease in Burlington expired in July 2020, we currently have No physical office and our employees are working remotely. However, we may consider entering into a new office lease in the future although we have No current plans to do so. We may also pursue additional warehousing capabilities. None of our employees are subject to collective bargaining agreements.</p> <p>Available <a href="#">here</a></p>	<p>Please revise to provide a description of your human capital resources as required by Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>We have revised the disclosure on page 86 of the Registration Statement to provide a description of our human capital resources as required by Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p><b>Property, Employees and Human Capital Resources</b></p> <p>As of the date of this prospectus, we have over 40 employees located in or around Burlington, Massachusetts. Since our prior office lease in Burlington expired in July 2020, we currently have no physical office and our employees are working remotely. However, we may consider entering into a new office lease in the future although we have no current plans to do so. We may also pursue additional warehousing capabilities. None of our employees are subject to collective bargaining agreements. We consider our relationship with our employees to be good.</p> <p>Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and new employees, advisors and consultants. The principal purposes of our equity incentive plan is to attract, retain and reward personnel through the granting of stock-based compensation awards, in order to increase stockholder value and the success of our company by motivating such individuals to perform to the best of their abilities and achieve our objectives.</p> <p>Available <a href="#">here</a></p>

## ALIGHT INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees and Culture</b></p> <p>As of December 31, 2020, we had approximately 15,000 employees globally. We consider our relationship with our employees to be good. Approximately 2,500 of those employees are represented by labor organizations or works councils in the following countries: Austria, Brazil, Denmark, France, Germany, Italy, Luxembourg, The Netherlands, Poland, Spain, Sweden, and the United Kingdom.</p> <p>Available <a href="#">here</a></p>	<p>Please amend your disclosure to provide a more detailed discussion of your human capital resources, including any human capital measures or objectives upon which you focus in managing your business. For example, describe any measures or objectives that address the development, attraction, and retention of personnel. See Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>The Company respectfully acknowledges the Staff’s comment and has revised the disclosure on page 268 of the Registration Statement.</p> <p>Available <a href="#">here</a></p>	<p><b>Colleagues and Culture</b></p> <p>As of December 31, 2020, we had approximately 15,000 colleagues globally. Approximately 2,500 of those colleagues are represented by labor organizations or works councils in the following countries: Austria, Brazil, Denmark, France, Germany, Italy, Luxembourg, The Netherlands, Poland, Spain, Sweden, and the United Kingdom. We consider the relationship with labor organizations and Works Councils to be good. Our people-first culture is underpinned by our core values at Alight which include People Matter, Be Real, Excellence Every Day, Think Forward and Act Now. People are our most important and valued asset and we are proud of our colleague engagement.</p> <p>We continue to invest and grow our Inclusion and Diversity function through a variety of initiatives and multiple colleague-led communities, connecting colleagues across regions and diversity to inspire change across our organization. We champion civic and community engagement through paid time-off for our people and locally advertised volunteering opportunities.</p> <p>Our approach to Reward supports our Pay for Performance philosophy. Our compensation package includes salary, performance-led incentive programs and long-term incentives that align colleague and shareholder interests as well as rewarding our people. We provide competitive benefit packages in the countries in which we operate, which may include a variety of benefits such as life and health insurance, paid time off, paid parental leave, financial planning, and a retirement savings plan.</p> <p>Alight measures the effectiveness of its people-first culture through quarterly engagement surveys, pulse surveys, attrition data, diversity data and regularly soliciting feedback from across the organization. Our focus areas include colleague growth, recognition, connection, belonging and wellbeing. We continue to be recognized for our engagement efforts, including having received the Great Place to Work certification in three consecutive years.</p> <p>Available <a href="#">here</a></p>

## DIVERSEY HOLDINGS LIMITED

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>As of September 30, 2020, we had approximately 8,600 employees worldwide, including full-time and part-time employees. Approximately 1,000 of these employees were in the U.S., and approximately 7,600 employees were outside the U.S. In various countries, certain of our employees are unionized and, where local law requires, participate in works councils. Our customer facing team is approximately 5,700 employees and includes sales, marketing, technical service and customer service representatives. We believe that our employee relations are satisfactory.</p> <p>Available <a href="#">here</a></p>	<p>Please revise to describe your human capital resources or advise. Refer to Item 101(c)(2) (ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>The Company acknowledges the Staff's comment and has updated its disclosure to include a description of human capital management on pages 95 and 96 of the Amendment.</p> <p>Available <a href="#">here</a></p>	<p><b>Employees</b></p> <p>As of September 30, 2020, we had approximately 8,500 employees worldwide, including full-time and part-time employees. Approximately 1,000 of these employees were in the U.S., and approximately 7,500 employees were outside the U.S. In various countries, certain of our employees are unionized and, where local law requires, participate in works councils. Our customer facing team is approximately 5,700 employees and includes sales, marketing, technical service and customer service representatives. We believe that our employee relations are satisfactory. Our employees are at the heart of our mission and strategies, and to drive both, we focus on our culture.</p> <p><b>Our Culture</b></p> <p>Our culture starts, first and foremost, with our mission: "To protect and care for people through providing leading hygiene, infection prevention, and cleaning solutions. Caring. Protecting. Always." Our mission and purpose unite and align our employees to want to serve a greater good in this world. This unity has been most evident during the recent global COVID-19 pandemic, as our employees have worked heroically to help protect and care for people around the world, always. In 2020, we reaffirmed the behaviors that we want Diversey to be known for as part of the way we work and hold each other accountable. Our behaviors are not empty words to be hung on a wall. The things we do, and the way we behave, define our culture. They empower us to deliver what we promise. These behaviors are:</p> <p><b>Inclusive</b> - A culture of collaboration. Diversey is a place that welcomes a wide range of thought from a wide range of people. People who feel comfortable coming to work and comfortable to be themselves can achieve more. We hire and promote based on merit and develop talent within the organization. Our customers are not a single entity; thus, we can't be an organization with just one way of thinking. Our culture is inclusive of ideas and people and is dedicated to the customer. Sharing information and best practices and keeping one another informed improves all that we do.</p> <p><i>Continued on next page.</i></p>

## DIVERSEY HOLDINGS LIMITED, CONTINUED

### REVISED FILING, CONTINUED

**Customer centered** - Delighting customers is at the heart of our business. Diversey seeks to elevate the customer and their experience. Delighting them is the heart of what we do. We must engage with them to know how we can protect them; how we can take care of them; how we can solve their problems. Always improving - Experience drives our improvement every day, and we need to keep evolving. We believe that we can always find ways to improve, and its our experience drives our improvement. We take our experience, in the form of data and insights, and use it to find places to improve.

**Always improving** - Experience drives our improvement every day, and we need to keep evolving. We believe that we can always find ways to improve, and its our experience drives our improvement. We take our experience, in the form of data and insights, and use it to find places to improve.

**Bias for Action** - Action unleashes our potential. Without action, achievement is impossible. Our process: consider, decide, and act. We plan and then we do. Diversey is rightly proud of its place as a thoughtful industry leader. Thoughts are a seed for action. We plan to do things, we do them at speed, and sometimes, with a little risk. Taking action requires us to adapt if we are to succeed.

**Accountable for results** - Results inform our actions. We are responsible for owning our results and we commit to understanding them, good or bad. We speak clearly and honestly about our accomplishments and advise each other on avoiding failure and replicating success. It can be hard to talk about failure, but we risk repeating it if we don't. Failure develops strength and tenacity. Being accountable for results is the end and beginning of everything we do.

#### **Our Social Impact Initiatives**

Diversey teams up with customers to forge socially responsible circularity. If you were searching for examples of what a circular economy looks like in practical fact, you couldn't do better than three initiatives that illustrate Diversey's long-standing commitment to sustainability.

Those programs are called Soap For Hope, Linens For Life, and Coffee Briques. The premise of each is the same: instead of hauling materials off to landfills when their intended useful life is at an end, we repurpose, or "upcycle," them in ways that create economic and social value, particularly for people in need. In recognition of the value of these initiatives and their benefit to the community, the Company has been recognized through the 'Asia's Best Community Care Company of the Year' award.

We believe our mission, culture, and concern for social impact initiatives increases our employee engagement and ultimately leads to creating value and innovation for our employees, customers, and stakeholders.

Available [here](#)

## DRIVEN BRANDS HOLDINGS INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p>As of September 26, 2020, we employed approximately 4,700 full-time employees, including 3,800 employees at company-operated locations. None of these employees are covered by a collective bargaining agreement. We consider our relations with our employees to be good. Our franchises are independently owned and operated businesses. As such, employees of our franchisees are not employees of Driven Brands. Our independent operators at independently-operated car wash locations are responsible for the site-level labor and as such, are not employees of Driven Brands.</p> <p>Available <a href="#">here</a></p>	<p>Please amend your disclosure to describe any human capital measures or objectives that you focus on in managing your business, if material. See Item 101(c)(2)(ii).</p> <p>Available <a href="#">here</a></p>	<p>The Company has revised the Registration Statement in response to the Staff's comment. Please see page 134 of Amendment No. 4.</p> <p>Available <a href="#">here</a></p>	<p><b>Employees and Human Capital Resources</b></p> <p>As of December 15, 2020, we employed approximately 4,900 full-time employees, including approximately 4,000 employees at company-operated locations. None of these employees are covered by a collective bargaining agreement. We consider our relations with our employees to be good. Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and prospective employees. The principal purposes of our incentive plans are to attract, retain and motivate selected employees, executive officers and directors through the granting of stock-based compensation awards and cash-based performance bonus awards. We strive for exceptional performance and results, which is why meritocracy is one of our core values. We provide employees the opportunity to grow and to be rewarded based on results.</p> <p>Our franchises are independently owned and operated businesses. As such, employees of our franchisees are not employees of Driven Brands. Our independent operators at independently-operated car wash locations are responsible for the site-level labor and as such, are not employees of Driven Brands.</p> <p>Available <a href="#">here</a></p>

## IANTHUS CAPITAL HOLDINGS, INC

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p>As of September 30, 2020, we have 663 full-time and 170 part-time employees. We are not a party to any collective bargaining agreements. We believe that we maintain good relations with our employees.</p> <p>Available <a href="#">here</a></p>	<p>Please revise to provide a description of your human capital resources as required by Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>As a smaller reporting, the Company has considered and provided the disclosure required by Item 101(h) (4) (xii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>As of December 31, 2020, we have 715 full-time and 175 part-time employees. We are not a party to any collective bargaining agreements; however, certain of our employees in New York and Massachusetts have elected to unionize with the United Food and Commercial Workers International Union. Negotiations for the collective bargaining agreements are in process. We believe that we maintain good relations with our employees.</p> <p>Available <a href="#">here</a></p>

## MYT NETHERLANDS PARENT B.V

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Our People</b></p> <p>As of September 30, 2020, we had a total of 860 employees, representing 828.5 FTEs, who are primarily employed in Germany. The number of FTEs has increased from 649 as of June 30, 2019. We employ temporary personnel to supplement our workforce as business needs arise. We have a broad and diverse team, which was 31% female at the senior/executive level and 64% female in total with more than 77 different nationalities represented as of September 30, 2020. Working together we strive to exceed our customers' expectations with a passion for innovation. None of our employees are represented by a labor union or covered by a collective bargaining agreement. We believe that our relations with our employees are good.</p> <p>Available <a href="#">here</a></p>	<p>In appropriate places, please provide the disclosure required by Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>In response to the Staff's request, the Company has added the following disclosure on page 108 of the Prospectus at the beginning of the section Business--Our Operations--Our People:</p> <p>Our human capital management objective is to foster a culture of collaboration, confidence, creativity, accountability, performance and dedication to delivering our customers the best digital experience and service in luxury.</p> <p>Please note that, other than the objective described above and monitoring the data set forth under Our People, the Company does not focus on any specific human capital measures or targets in managing its business.</p> <p>Available <a href="#">here</a></p>	<p><b>Our People</b></p> <p>Our human capital management objective is to foster a culture of collaboration, confidence, creativity, accountability, performance and dedication to delivering our customers the best digital experience and service in luxury. As of September 30, 2020, we had a total of 860 employees, representing 828.5 FTEs, who are primarily employed in Germany. The number of FTEs has increased from 649 as of June 30, 2019. We employ temporary personnel to supplement our workforce as business needs arise. We have a broad and diverse team, which was 31% female at the senior/executive level and 64% female in total with more than 77 different nationalities represented as of September 30, 2020. Working together we strive to exceed our customers' expectations with a passion for innovation. None of our employees are represented by a labor union or covered by a collective bargaining agreement. We believe that our relations with our employees are good.</p> <p>Available <a href="#">here</a></p>

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>As of October 31, 2020, we had 25 employees, all of whom were full-time and 12 of whom were engaged in research and development activities. Of these employees, 13 are located in New York, New York and 11 are located in San Francisco, California. None of our employees are represented by labor unions or covered by collective bargaining agreements. We consider our relationship with our employees to be good.</p> <p>Available <a href="#">here</a></p>	<p>Please expand your disclosure to include a description of your human capital resources, including any human capital measures or objectives that you focus on in managing your business. Refer to Regulation S-K Item 101(c)(2)(ii).</p> <p>Available <a href="#">here</a></p>	<p>In response to the Staff’s comment, the Company has revised its disclosure on page 196 of the Amendment to include a description of human capital resources.</p> <p>Available <a href="#">here</a></p>	<p><b>Human Capital</b></p> <p>As of November 30, 2020, we had 28 employees, all of whom were full-time and 15 of whom were engaged in research and development activities. Of these employees, 14 are located in New York, New York, 12 are located in San Francisco, California and two are located in Massachusetts. None of our employees are represented by labor unions or covered by collective bargaining agreements. We consider our relationship with our employees to be good.</p> <p>We recognize that attracting, motivating and retaining talent at all levels is vital to our continued success. Our employees are a significant asset and we aim to create an environment that is equitable, inclusive and representative in which our employees can grow and advance their careers, with the overall goal of developing, expanding and retaining our workforce to support our current pipeline and future business goals. By focusing on employee retention and engagement, we also improve our ability to support our clinical-stage platform, business and operations, and also protect the long-term interests of our securityholders. Our success also depends on our ability to attract, engage and retain a diverse group of employees. Our efforts to recruit and retain a diverse and passionate workforce include providing competitive compensation and benefits packages and ensuring we listen to our employees.</p> <p>We value agility, passion and teamwork, and are building a diverse environment where our employees can thrive and one that inspires exceptional contributions and professional and personal development in order to achieve our mission to significantly change the practice of oncology. Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and new employees, advisors and consultants. The principal purposes of our equity and cash incentive plans are to attract, retain and reward personnel through the granting of stock-based and cash-based compensation awards, in order to increase stockholder value and the success of our company by motivating such individuals to perform to the best of their abilities and achieve our objectives. We are committed to providing a competitive and comprehensive benefits package to our employees. Our benefits package provides a balance of protection along with the flexibility to meet the individual health and wellness needs of our employees.</p> <p>We plan to continue to develop our efforts related to attracting, retaining and motivating our workforce as we grow and develop and hire more employees.</p> <p>Available <a href="#">here</a></p>

## ORTHO-CLINICAL DIAGNOSTICS BERMUDA CO. LTD

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>As of September 2020, we had approximately 4,500 employees. Approximately 51% of our employees are located outside of the United States, primarily in Europe and Asia. We employ approximately 970 manufacturing employees, and approximately 2,200 in commercial sales, service and regional marketing positions worldwide. We support unions and/or works councils in Austria, Brazil, France, Germany, Italy, Spain, Sweden and the United Kingdom. We believe that our relations with our employees are generally good.</p> <p>Available <a href="#">here</a></p>	<p>With reference to Release No. 33-10825, please revise your next draft submission or filing, as applicable, to reflect the amendments to Regulation S-K, Items 101, 103, and 105, which became effective as of November 9, 2020.</p> <p>Available <a href="#">here</a></p>	<p>The Company acknowledges the Staff's comment and respectfully advises the Staff that it has revised pages 6 through 8 of the Registration Statement to reflect the amendments to Regulation S-K, Item 105 and that it has revised pages 132 and 133 of the Registration Statement to reflect the amendments to Regulation S-K, Item 101 relating to human capital resources. The Company further respectfully advises the Staff that it has considered the other amendments to Regulation S-K, Items 101, 103 and 105, and believes the disclosure in the Registration Statement otherwise currently reflects such amendments. In particular, the Company advises the Staff that it is currently using the \$300,000 threshold for environmental proceedings laid out in Regulation S-K, Item 105.</p> <p>Available <a href="#">here</a></p>	<p><b>Human Capital Resources</b></p> <p>As of September 2020, we had approximately 4,500 employees. Approximately 51% of our employees are located outside of the United States, primarily in Europe and Asia. We employ approximately 970 manufacturing employees, approximately 2,200 in commercial sales, service and regional marketing positions worldwide including approximately 900 service teammates. Our highly trained service professionals include over 340 laboratory specialists with advanced qualifications. For example, more than 95% of our U.S. laboratory specialists have medical technician degrees, and customer excellence training has been prepared for all teammates. We support unions and/or works councils in Austria, Brazil, France, Germany, Italy, Spain, Sweden and the United Kingdom, with approximately 20% of our associates globally participating in a union, collective bargaining agreement or works council. We believe that our relations with our employees are generally good.</p> <p>Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our employees. We believe our success depends on our ability to attract, retain, develop and motivate diverse highly skilled personnel. In particular, we depend upon the personal efforts and abilities of the principal members of our senior management to partner effectively as a team, and who provide strategic direction, develop our business, manage our operations and maintain a cohesive and stable work environment. We also rely on qualified managers and skilled employees, such as scientists, engineers and laboratory technicians, with technical expertise in operations, scientific knowledge, engineering and quality management experience in order to operate our business successfully.</p> <p>Our compensation program is designed to retain, motivate and, as needed, attract highly qualified executives. Accordingly, we use a mix of competitive base salary, cash-based annual incentive compensation, performance-based equity compensation awards and other employee benefits.</p> <p>We are committed to employee health and safety in the workplace and we have an excellent safety record. In the United States, our manufacturing facilities hold various certifications depending on the site. Our Raritan, NJ and Rochester, NY sites have both received the Gold award for American Heart Association Workplace Solutions for the third year in a row. The Raritan and Rochester sites are also certified as part of the OSHA Voluntary Protection Programs. Our facility in Pencoed, Wales has received recognition by the Welsh Government for facility safety and environmental performance. Additionally, several of our locations across the globe have received accolades for being a great place to work.</p> <p>Available <a href="#">here</a></p>



## POSHMARK, INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>As of September 30, 2020, we had 501 full-time employees of which 166 were in research and development, 57 were in marketing, 225 were in operations and support, and 53 were in general and administrative.</p> <p>Available <a href="#">here</a></p>	<p>Please amend your disclosure to provide a more detailed discussion of your human capital resources, including any human capital measures or objectives upon which you focus in managing your business. For example, describe any measures or objectives that address the development, attraction, and retention of personnel. See Item 101(c)(2)(ii) of Regulation S-K. Alternatively, please tell us why you believe you are not required to include this disclosure.</p> <p>Available <a href="#">here</a></p>	<p>The Company respectfully acknowledges the Staff's comment, and advises the Staff that it has revised the disclosure on page 110 of the Registration Statement to address the Staff's comment.</p> <p>Available <a href="#">here</a></p>	<p><b>Employees</b></p> <p>As of September 30, 2020, we had 501 full-time employees of which 166 were in research and development, 57 were in marketing, 225 were in operations and support, and 53 were in general and administrative.</p> <p>Our human capital resources objective is to foster community among our employees by identifying, recruiting, retaining, incentivizing, and integrating our existing and new employees. Talent management activities provide consultation and support for employee engagement, while our human resources team ensures that benefit programs meet employee needs. The principal purposes of our equity incentive plans are to attract, retain, and motivate selected employees, consultants, and directors through the granting of stock-based compensation awards. We also provide additional incentives to our employees, including a health and wellness stipend and technology reimbursements.</p> <p>Available <a href="#">here</a></p>

## SENECA BIOPHARMA, INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>As of September 30, 2020, Seneca had seven (7) full-time employees. Seneca also uses the services of several outside consultants in business and scientific matters.</p> <p>Available <a href="#">here</a></p>	<p>Please revise your disclosure here and on page 221 to provide a description of your human capital resources as required by Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>Seneca respectfully acknowledges the Staff's comment and has revised its disclosure as requested on page 183 and on page 221 of the Amendment.</p> <p>Available <a href="#">here</a></p>	<p><b>Employees</b></p> <p>As of September 30, 2020, Seneca had seven (7) full-time employees. Seneca also uses the services of several outside consultants in business and scientific matters. Historically, Seneca has not implemented measures or objectives to address the development, attraction and retention of personnel and has instead hired employees and utilized the services of outside consultants as needed to run its operations.</p> <p><b>Human Capital Resources</b></p> <p>As of September 30, 2020, LBS had 11 employees, nine of whom are full-time and two of whom are part-time. We consider the intellectual capital of our employees to be an essential driver of our business and key to our future prospects. Historically we have had relatively low turnover of employees, but as we continue to grow, we will monitor our compensation programs closely and provide what we consider to be a very competitive mix of compensation and insurance benefits for all our employees, as well as participation in our equity programs. None of our employees is subject to a collective bargaining agreement or represented by a trade or labor union. We consider our relations with our employees to be good.</p> <p>Available <a href="#">here</a></p>

## SENSEI BIOTHERAPEUTICS, INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p>As of September 30, 2020, we had 24 full-time employees and 1 part-time employee. We consider our relationship with our employees to be good.</p> <p>Available <a href="#">here</a></p>	<p>Where appropriate, please disclose any human capital measures or objectives that the company focuses on in managing its business. See Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>In response to the Staff's comment, the Company has expanded the disclosure on page 134 of the Amended DRS.</p> <p>Available <a href="#">here</a></p>	<p>As of September 30, 2020, we had 24 full-time employees and 1 part-time employee. We consider our relationship with our employees to be good.</p> <p>Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and new employees, advisors and consultants. The principal purposes of our equity incentive plans are to attract, retain and reward personnel through the granting of stock-based compensation awards in order to increase stockholder value and the success of our company by motivating such individuals to perform to the best of their abilities and achieve our objectives.</p> <p>Available <a href="#">here</a></p>

## SIGNIFY HEALTH, INC.

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p>As of September 30, 2020, we had approximately 2,100 employees, of which approximately 1,900 employees were full time. We also had nearly 9,000 credentialed physicians and nurse practitioners and other providers within our mobile network that we contract with on an independent contractor basis, either directly or through captive professional affiliates. We consider our relationship with our independent contractors and employees to be good. None of our employees are represented by a labor union or party to a collective bargaining agreement.</p> <p>Available <a href="#">here</a></p>	<p>We note your updated disclosure on page 165 and your statement that you view human capital-related initiatives as an "ongoing priority." Please revise to describe the specific measures or objectives that management focuses on in managing the business, such as measures or objectives that address the development, attraction and retention of personnel. Refer to Item 101(c)(2)(ii) of Regulation S-K and SEC Release No. 33-10825.</p> <p>Available <a href="#">here</a></p>	<p>In response to the Staff's comment, the Company has revised the disclosure on page 167 of the Registration Statement.</p> <p>Available <a href="#">here</a></p>	<p><b>Employees and Human Capital Resources</b></p> <p>Our success depends on our ability to attract, retain and motivate highly qualified personnel. As of September 30, 2020, we had approximately 2,100 employees, of which approximately 1,900 employees were full time. Our employees are based primarily at our offices located in Norwalk, CT, Dallas, TX, New York, NY and Rapid City, SD. We also had nearly 9,000 credentialed physicians and nurse practitioners and other providers within our mobile network that we contract with on an independent contractor basis, either directly or through captive professional affiliates. These credentialed physicians and nurse practitioners form a mobile network of practitioners located all over the country. We consider our relationship with our independent contractors and employees to be good. None of our employees are represented by a labor union or party to a collective bargaining agreement.</p> <p>We strive to foster an innovative culture as we further build our business and expand our products and services, and we view our human capital-related initiatives as an ongoing priority. Such initiatives include: (i) implementing a robust talent acquisition approach, including through competitive pay and benefits, (ii) implementing our Diversity, Equity and Inclusion initiative and Spirit of Signify programs to promote diversity and foster a sense of connection and community throughout our company, (iii) offering an array of learning and development opportunities, including live programs and online courses through our learning management system and (iv) conducting annual employee engagement surveys and developing action plans based on the survey outcomes.</p> <p>Available <a href="#">here</a></p>

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Employees</b></p> <p>The table below sets forth the total number of permanent and temporary employees we employed as of December 31, 2017, 2018, and 2019, subdivided by region.</p> <p><i>[note: table omitted]</i></p> <p>Our workforce as of December 31, 2019 was made up of 27% women and 73% men and represented 101 nationalities. There have not been any significant changes in the number of employees employed by us since December 31, 2019. As of December 31, 2019, our employees have been with us or TechnipFMC for, on average, 10 years. For the year ended December 31, 2019, we employed, on average, 2,060 temporary employees.</p> <p>A significant number of our employees are represented by unions or works councils. We have not experienced any material work stoppages in recent years and consider our employee relations to be good.</p> <p>Available <a href="#">here</a></p>	<p>Please provide a description of any human capital measures or objectives that you use or focus on in managing your business. Such factors may include, as examples only, measures or objectives that address the development, attraction and retention of personnel. Refer to Item 101(c)(2)(ii) of Regulation S-K.</p> <p>Available <a href="#">here</a></p>	<p>The Company acknowledges the Staff's comment and has revised the Registration Statement accordingly. Please see pages 104-105.</p> <p>Available <a href="#">here</a></p>	<p>The table below sets forth the total number of permanent and temporary employees we employed as of December 31, 2017, 2018, 2019, and 2020, subdivided by region.</p> <p><i>[note: table omitted]</i></p> <p>Our workforce as of December 31, 2020 was made up of 28% women and 72% men and represented 104 nationalities. Since December 31, 2019 there were No significant changes in the number of employees employed by us. For the year ended December 31, 2020, we employed, on average, 2,345 temporary employees. Our employees have been with us or our predecessors on average for nine years as of December 31, 2020.</p> <p>We consider our employees to be a key factor to our success and we are focused on attracting and retaining the best employees at all levels of our business. Inclusion and diversity is a strategic, business priority. We employ people based on relevant qualifications, demonstrated skills, performance and other job-related factors.</p> <p>We do not tolerate unlawful discrimination related to employment, and our Code of Business Conduct requires that employment decisions related to recruitment, selection, evaluation, compensation, and development, among others, are not influenced by race, color, religion, gender, age, ethnic origin, nationality, sexual orientation, marital status, or disability. We also ensure that our suppliers, customers, and business partners are aware of our goal of creating a diverse and tolerant workforce. In 2018, we reviewed our job functions to ensure pay equity. We identified areas for improvement and completed all necessary salary adjustments in 2019 to ensure fair compensation for all of our employees. Continuous monitoring to ensure pay equity remained a focus in 2020. We have continued to improve gender balance in 2020 with a focus on increasing the representation of women hired as new college graduates. We foster Employee Resource Groups ("ERGs") and encourage participation in such ERGs throughout the Company. We are committed to creating a trusting environment where all ideas are welcomed and employees feel comfortable and empowered to draw on their unique experiences and backgrounds.</p> <p><i>Continued on next page.</i></p>

### REVISED FILING, CONTINUED

Our compensation and benefits strategy is designed to be competitive in each market we participate in, to motivate our employees to achieve and exceed our short-term and long-term objectives, and to align the interests of our employees with the interests of our shareholders. Our pay for performance philosophy, supported by a robust performance management practice, strives to set our employees' total remuneration package at a competitive level by benchmarking to the market and providing incentives geared to agreed performance outcomes, where appropriate. We want managers, and as many employees as possible, to have short-term incentives driven by individual, team and group performance. We provide long-term incentives to high potential and highly valued employees, driven by long-term company performance. We believe our long-term success of the Company is directly linked to the caliber of the employees we employ and the working environment that we create.

In addition to base and incentive compensation, we also provide health, welfare and retirement/pension benefits that are market-competitive based on location. We also provide employees with work life balance programs such as flexible work schedules, remote working and parental leave programs. We provide our employees access to wellness and mental health professionals through our Employee Assistance Program.

The safety of our employees and customers is paramount. We strive to ensure that all employees feel safe in their respective work environment. In 2020, for 109.8 million worked man-hours, we had a Total Recordable Incident Rate of 0.04 and LTI Rate of 0.01.

In response to the COVID-19 pandemic, we have taken a number of measures, to support employees, partners and visitors to our worksites; whether offices, vessels or yards. We have put in place remote work policies for our employees, encouraged online meetings, restricted international and domestic travel and advised employees to work remotely where possible. In line with relevant government policies and guidelines in our operating areas, we continue to update travel advice as appropriate. Furthermore, as additional prudent precautions, we are taking direct actions to protect employee health and safety by, among other things, communicating regularly with our global teams and providing health alerts and prevention tips from the World Health Organization and other governmental and regulatory authorities.

A significant number of our employees are represented by unions or works councils. We have not experienced any material work stoppages in recent years and consider our employee relations to be good.

Available [here](#)

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p><b>Our Employees</b></p> <p>As of December 31, 2019, we had 1,537 employees and professional contractors, including 1,272 distribution center employees. All of all our employees are located in the United States. To our knowledge, none of our employees is represented by a labor union or covered by a collective bargaining agreement. We have not experienced any work stoppages, and we consider our relations with our employees to be good. We supplement our workforce with contractors and consultants in the United States and internationally, including Ukrainian information technology, or IT, specialists. These Ukrainian IT specialists, who provide services on our behalf, are registered as “private entrepreneurs” with the tax authorities of Ukraine and operate as independent contractors.</p> <p><i>Available <a href="#">here</a></i></p>	<p>Please amend your disclosure to describe any human capital measures or objectives that you focus on in managing your business, if material. See Item 101(c)(2)(ii).</p> <p><i>Available <a href="#">here</a></i></p>	<p>In response to the Staff’s comment, the Company has revised pages 127 and 128 of the Amended Draft Registration Statement to discuss the human capital objectives that the Company focuses on in managing its business, including diversity.</p> <p><i>Available <a href="#">here</a></i></p>	<p><b>Our Employees and Human Capital Resources</b></p> <p>As of December 31, 2019, we had 1,537 employees and professional contractors, including 1,272 distribution center employees. All of all our employees are located in the United States. To our knowledge, none of our employees is represented by a labor union or covered by a collective bargaining agreement. We have not experienced any work stoppages, and we consider our relations with our employees to be good. We supplement our workforce with contractors and consultants in the United States and internationally, including Ukrainian information technology, or IT, specialists. These Ukrainian IT specialists, who provide services on our behalf, are registered as “private entrepreneurs” with the tax authorities of Ukraine and operate as independent contractors.</p> <p>Our human capital resources objective is to cultivate a high-performing team by recruiting, retaining, incentivizing and integrating our existing and new employees and professional contractors. Our culture is underpinned by our core values, including an unwavering commitment to learning, development, inclusion, diversity, equity and belonging.</p> <p>Our mission is extending the lives of millions of unique secondhand items. Much like our inventory, we believe diversity is key. We work diligently to attract the best talent from a diverse range of sources in order to meet the current and future demands of our business. As a diverse and inclusive workplace, we are committed to ensuring our employees and professional contractors are comfortable bringing their authentic selves to work every day. We believe that a unique perspective is critical to solving complex problems and inspiring a new generation of consumers to think secondhand first.</p> <p>The core objective of our compensation program is to provide a package that will attract, motivate and reward exceptional employees who must operate in a highly competitive and technologically challenging environment. We are committed to providing comprehensive benefit options that will allow our employees and their families to live healthier and more secure lives. To support the progression and career advancement of our employees, we offer a variety of rich learning and development programs. We leverage both formal and informal programs to identify, foster and retain top talent at both the corporate and operating unit level.</p> <p>See the section titled “Our ESG (Environmental, Social and Governance) Efforts” for more information about our values, commitments and human capital measures and objectives.</p> <p><i>Continued on next page.</i></p>

## THREDUP, INC., CONTINUED

### REVISED FILING, CONTINUED

#### Our ESG (Environmental, Social and Governance) Efforts

**Social.** Our business impacts society through our relationships with our varied stakeholders, but it starts with our employees. We believe in the importance of fostering a diverse, inclusive and safe workplace. Overall, as of September 30, 2020, 71% of our workforce identifies as female and 69% of our workforce identifies as minority, including 56% as Black or Latinx. As of September 30, 2020, 35% of our senior leadership team identifies as female and 30% of our senior leadership team identifies as minority, including 15% as Black or Latinx. We are committed to increasing diversity and representation through our diversity, inclusion, equity and belonging initiatives and to disclosing our diversity on an annual basis. In June 2020, our employee-led social impact committee, the Future Fund, organized our employees to select charitable organizations and causes focused on social justice, equal opportunity and antiracism initiatives to receive corporate donations. We also have created programs to attract, retain and develop diverse skilled workers in our distribution centers, including thredUP University, a comprehensive leadership development program.

Data security and privacy is also critically important to our operations. We have implemented extensive security practices to ensure appropriate physical, technical and administrative safeguards to protect customer and employee data. This program includes a data registry and a data map of the systems where customer information is stored, a consumer-facing privacy policy that outlines our practices to customers and a consumer-facing California privacy notice.

Available [here](#)

## VACCITECH LIMITED

ORIGINAL FILING	SEC STAFF COMMENT	ISSUER RESPONSE	REVISED FILING
<p>Employees</p> <p>As of December 11, 2020, we had 41 full-time employees and part-time employees. Of our full and part-time employees, 11 have Ph.D. or M.D. degrees and are engaged in research and development activities.</p> <p>Available <a href="#">here</a></p>	<p>Please expand your disclosure to include a description of your human capital resources, including any human capital measures or objectives that you focus on in managing your business. Refer to Regulation S-K Item 101(c)(2)(ii).</p> <p>Available <a href="#">here</a></p>	<p>The Company respectfully advises the Staff that it has revised the disclosure on page 183 of the Amended DRS in response to the Staff's comment.</p> <p>Available <a href="#">here</a></p>	<p>Employees and Human Capital Resources</p> <p>As of January 29, 2021, we had 47 full-time employees and part-time employees. Of our full and part-time employees, 11 have Ph.D. or M.D. degrees and are engaged in research and development activities.</p> <p>Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and new employees, advisors and consultants. The principal purposes of our equity incentive plans are to attract, retain and reward personnel through the granting of equity-based compensation awards in order to increase shareholder value and the success of our company by motivating such individuals to perform to the best of their abilities and achieve our objectives.</p> <p>Available <a href="#">here</a></p>