

MEMORANDUM

To: Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

From: The Office of Chief Accountant

Date: April 6, 2022

Re: Meeting with Representatives of Ceres, Inc.

On April 5, 2022, Commission Staff met virtually with representatives of Ceres, Inc., including Thomas Riesenber, Isabel Munilla, Jim Coburn, and Vladimir Proano. The following Commission representatives were present: Paul Munter, Shehzad Niazi, and Anita Chan.

The March 21, 2022 proposal related to climate-related disclosures for investors were among the topics discussed.