

MEMORANDUM

To: File No. S7-10-22

From: William Middlebrooks, Counsel to Commissioner Hester M. Peirce

Re: Meeting with representatives of Institute of Chartered Accountants in England and Wales (ICAEW)

On 9 May, 2022, Commissioner Hester Peirce and her counsel William Middlebrooks met with the following ICAEW representatives:

- Sarah Prescott, Global Relationship Manager
- Robert Hodgkinson, Senior Strategic Adviser
- Iain Wright, Managing Director

The general topic discussed was the Commission's proposed rules on climate-related disclosures.