

MEMORANDUM

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

From: The Office of Chief Accountant

Date: May 12, 2022

Re: Meeting with the American Petroleum Institute – Accounting Committee

On May 12, 2022, Commission Staff met virtually with members of the Accounting Committee of the American Petroleum Institute (API), including Greg Mueck, Heather Farris, Heather Loveman, Jeremy Humphers, Ray Hunt, John Sherrer, Kenneth J. Moy, Brenda Allen, Joe Horne, Sandra Melocik, Jeff Hunt, Jason Beach, Amit Ghai, John Chaney, and other members of the API’s Accounting Committee. The following Commission representatives were present: Shaz Niazi, Jon Duersch, Brad Skinner, Taylor Pross, and Anita Chan.

The proposing release for The Enhancement and Standardization of Climate-Related Disclosures for Investors was discussed.