

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 Point B, LLC

On May 12, 2022, Commission Staff met virtually with representatives of Point B, LLC including Nelson Reyneri and Patrick Murphy. The following Commission representatives were present: Sarmad Makhdoom and Anita Chan.

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