

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 Value Reporting Foundation

On May 12, 2022, Commission Staff met virtually with Granville Martin of the Value Reporting Foundation. The following Commission representatives were present: Nigel James, Shaz Niazi, Jeanne Riggs, and Anita Chan.

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