

MEMORANDUM

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

From: The Office of Chief Accountant

Date: June 7, 2022

Re: Meeting with Representatives of Dow Inc.

On June 7, 2022, Commission Staff met virtually with representatives of Dow Inc., including Howard Ungerleider, Ronald Edmonds, and Pamela Oberski. The following Commission representatives were present: Paul Munter, Shaz Niazi, Luna Bloom, Sarmad Makhdoom, and Anita Chan.

The comment letter submitted by Dow Inc. in response to the proposing release for The Enhancement and Standardization of Climate-Related Disclosures for Investors was discussed.