

To: File No. S7-10-22

From: Elliot Staffin

Date: June 10, 2021

Re: Meeting with Representatives of the Association of Equipment Manufacturers

On June 10, 2022, members of the Division of Corporation Finance and the Office of the Chief Accountant met with representatives of the Association of Equipment Manufacturers (AEM) to discuss their concerns with the Climate-Related Disclosure Rule Proposal.

Members of the Division of Corporation Finance included:

- Luna Bloom, Chief of the Office of Rulemaking; and
- Elliot Staffin, Special Counsel.

Members of the Office of Chief Accountant included:

- Anita Chan, Professional Accounting Fellow.

Representatives of AEM included:

- Johnathan Josephs, Manager, Regulatory Affairs; and
- Curt Blades, Senior Vice-President.