

MEMORANDUM

To: File No. S7-10-22

From: Robert Cobbs Counsel to Commissioner Caroline Crenshaw, U.S. Securities and Exchange Commission

Date: March 23, 2022

Re: Meeting with Representatives from Deloitte

On March 23, 2022, Commissioner Caroline A. Crenshaw and Robert Cobbs met telephonically with representatives from Deloitte:

- Laura McCracken, Deputy Leader Quality Risk and Regulatory
- Jon Raphael, National Managing Partner - Assurance & Transformation
- Kristin Sullivan, Sustainability and ESG Services Leader
- Consuelo Hitchcock, Principal - Risk & Regulatory
- Will Bible, Partner- Audit Innovation Leader
- Matthew Iandoli, Managing Director - Policy and Government Relations

The proposal on the Enhancement and Standardization of Climate-Related Disclosures for Investors was among the topics discussed.