

MEMORANDUM

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

From: The Office of the Chair, U.S. Securities and Exchange Commission

Date: June 11, 2022

Re: Meeting with Amazon

On June 10, 2022, staff from the Office of the Chair met with representatives of Amazon about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the attendees asked questions about the proposal and discussed the following:

- GHG emissions disclosure and Scope 3 emissions, including Amazon's experiences calculating and reporting Scope 3; and
- Concerns about the proposed S-X disclosures and suggestions for changes.
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Attendees:

- Teresa Christopher, Head of Climate, Sustainability, and Environmental Policy, Amazon
- Andrew Harris, Director of Public Policy, Amazon
- Blair Anderson, Director, AWS Public Policy, Amazon

SEC attendees:

- Mika Morse, Climate Counsel, Office of the Chair