

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 8, 2022

Re: Meeting with PwC

On June 8, 2022, staff from the Office of the Chair met with representatives from PricewaterhouseCoopers (PwC) about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the attendees discussed the proposed S-X disclosures and how auditors might evaluate companies' financial statement disclosures related to climate risk.

Attendees:

- Wes Bricker, Vice Chair, PwC
- Mika Morse, Climate Counsel, Office of the Chair