

## 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:** May 9, 2022

**Re:** Meeting with representatives of Goldman Sachs

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On May 5, staff from the Office of the Chair met with representatives of Goldman Sachs 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 various issues, including:

- Scenario analysis disclosures;
- Risk management disclosures;
- Data reporting timeframes; and
- S-X disclosures.

**Attendees:**

- Ken Connolly, Managing Director, Government Relations
- Scott Farbish, Vice President, Government Affairs
- Matthew Tropp, Managing Director, Associate General Counsel
- Fiona Thomson, Managing Director, International Head of Accounting Policy
- Kara Mangone, Managing Director, Global Head of Climate Strategy

**SEC staff in attendance:**

- Mika Morse, Climate and ESG Policy Counsel, Chair's Office