

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: August 1, 2022

Re: Meeting with the City of London Corporation

On July 28, staff from the Office of the Chair met with representatives of the City of London Corporation about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the International Sustainability Standards Board's exposure drafts, Scope 3 emissions reporting, and the UK's work regarding oversight over ESG ratings.

Attendees:

- Kerstin Mathias, Regulatory Affairs and Policy Director, City of London Corporation
- Kay Swinburne, Chair, International Regulatory Strategy Group (IRSG)
- Elizabeth Gillam, Head of EU Government Relations and Public Policy, Invesco and Chair of the IRSG's Taxonomy working group
- Alexandra Mills, Senior Global Trade Policy Advisor, City of London Corporation

SEC staff in attendance:

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