

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 3, 2022

Re: Meeting with the National Association of Manufacturers (NAM)

On August 1, staff from the Office of the Chair met with representatives of the National Association of Manufacturers (NAM) about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed NAM’s comment letter, and specifically NAM’s suggested changes to proposed provisions on Scope 3 emissions disclosures and financial statement metrics, and timing of disclosures and compliance.

Attendees:

- Charles Crain, NAM
- Mika Morse, Chair’s Office