

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: July 18, 2022

Re: Meeting with SIFMA

On July 18, staff from the Office of the Chair met with members of SIFMA about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the proposed financial statement disclosures, the proposed Scope 3 disclosures, and the level of detail contemplated by the proposed S-K disclosures on governance, risk management, and strategy.

Attendees:

- Linda French and Allison Wilson, JPMorgan
- Tim Whitehead and Ben Himmelberger, Goldman Sachs
- Lakeisha Betton and Elizabeth Organ, Bank of America,
- Marc Rotter, Ropes & Gray
- Lindsey Keljo, Jamie Wall, Melissa MacGrego, SIFMA

SEC staff in attendance:

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