

To: File No. S7-10-22

From: Elliot Staffin

Date: September 12, 2022

Re: Meeting with Representatives of Morningstar, Inc. and Sustainalytics

On September 12, 2022, members of the Division of Corporation Finance and the Division of Economic and Risk Analysis met with representatives of Morningstar, Inc. and Sustainalytics to discuss their comments regarding the Climate-Related Disclosure Rule Proposal.

Members of the Division of Corporation Finance included Erik Gerding, Luna Bloom, and Elliot Staffin. Members of the Division of Economic and Risk Analysis included Minyoung Pyo.

Representatives of Morningstar and Sustainalytics included Jasmin Sethi, Aron Szapiro, and Samuel Kaharabata.