

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: September 2, 2022

Re: Meeting with Professor Joseph Grundfest

On September 2, 2022, staff from the Office of the Chair and the Division of Corporation Finance met with Professor Joseph Grundfest about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed Professor Grundfest’s comment letter and the disclosure of GHG emissions.

Attendees:

- Professor Joseph Grundfest, The William A Franke Professor of Law and Business and Senior Faculty of the Rock Center on Corporate Governance, Stanford Law School
- Erik Gerding, Deputy Director, Division of Corporation Finance, SEC
- Mika Morse, Climate Counsel, Office of the Chair, SEC