

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 12, 2022

Re: Meeting with the Mary Shapiro and Curtis Ravenel

On September 12, 2022, staff from the Office of the Chair met with Mary Shapiro and Curtis Ravenel about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed international disclosure frameworks, the alignment of international jurisdictions' disclosure frameworks with the TCFD, and progress of the International Sustainability Standards Board.

Attendees:

- Mary Shapiro, former Chair of the SEC, Vice Chair of the Glasgow Financial Alliance for Net Zero (GFANZ)
- Curtis Ravenel, Senior Advisor to the Co-Chair & Vice Chair, GFANZ
- Mika Morse, Climate Counsel, Office of the Chair