

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 26, 2022

Re: Meeting with Ceres

On August 26, staff from the Office of the Chair met with representatives of Ceres about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed Ceres' comment letter and Ceres' members views on the importance of an SEC rule on climate disclosures.

Ceres Attendees:

- Steven Rothstein, Managing Director, Ceres Accelerator for Sustainable Capital Markets

SEC Attendees:

- Mika Morse, Policy Counsel, Chair's Office