

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 16, 2022

Re: Meeting with Ilmi Granoff

On September 16, 2022, staff from the Office of the Chair met with Ilmi Granoff about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the investors' comments submitted to the comment file.

Attendees:

- Mika Morse, Policy Counsel, Chair's Office, SEC
- Ilmi Granoff, Senior Advisor, ClimateWorks Foundation