

MEMORANDUM

To: Comment File (S7-10-22) – The Enhancement and Standardization of Climate Related Disclosures for Investors

From: Julie Marlowe, Division of Economic and Risk Analysis, U.S. Securities and Exchange Commission

Date: October 28, 2022

Re: Meeting with idaciti

On October 26, 2022, staff from the SEC met with a representative from idaciti about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed idaciti's ESG analytical application, demand for ESG data from market participants, and how eXtensible Business Reporting Language (XBRL) enables easy extraction and analysis of disclosures across filers and periods.

idaciti Attendee:

1. Christine Tan, Co-Founder and Chief Research Officer

SEC Attendees:

1. Mika Morse from the Office of the Chair
2. PJ Hamidi, Julie Marlowe, Anthony Santoro, Mike Willis and Jim Yu from the Division of Economic and Risk Analysis
3. Kristin Baldwin from the Division of Corporation Finance
4. Nigel James from the Office of the Chief Accountant