

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: October 24, 2022

Re: Meeting with Prof. Alicia Sieger, Stanford Law School

On October 24, staff from the Office of the Chair met with Professor Alicia Sieger of Stanford Law School about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the proposed Scope 3 disclosure requirements and alternative approaches to tracking carbon emissions throughout supply chains.

Attendees:

- Alicia Sieger, Managing Director for the Stanford Steyer-Taylor Center for Energy Policy and Finance and the Sustainable Finance Initiative
- Mika Morse, Policy Counsel, Chair’s Office