

MEMORANDUM

November 16, 2022

TO: File No. S7-10-22

FROM: Charles Lee
Office of Commissioner Mark T. Uyeda

RE: Meeting with Representatives of Institute of Chartered Accountants in England
Wales (ICAEW)

On November 16, 2022, Commissioner Mark T. Uyeda and his counsel, Charles Lee, had a meeting with the ICAEW. Commissioner Uyeda and the attendees met virtually. The ICAEW representatives in attendance consisted of:

- Robert Hodgkinson (Senior Strategic Advisor)
- John Boulton (Director, Policy)
- Sarah Prescott (Global Relationships Manager)

Among other matters, the participants discussed the ICAEW's comment letter filed in connection with the proposed rule The Enhancement and Standardization of Climate-Related Disclosures for Investors.