

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 25, 2022

Re: Meeting with Trevor Houser, Rhodium Group

On October 25, staff from the Office of the Chair met with Trevor Houser of Rhodium Group about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the implications of the *Inflation Reduction Act* for investors and the potential financial risks and opportunities flowing from the new tax credits created by the law.

Attendees:

- Trevor Houser, Partner, Rhodium Group
- Mika Morse, Policy Counsel, Chair’s Office