

## 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:** December 20, 2022

**Re:** Teleconference with Steven Rothstein, Ceres

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On December 9, and December 14, staff from the Office of the Chair had a telephone conference with Steven Rothstein, from Ceres, about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed additional comments submitted by Ceres in November and December 2022.

**Ceres Attendees:**

- Steven Rothstein, Managing Director, Ceres Accelerator for Sustainable Capital Markets

**SEC Attendees:**

- Mika Morse, Policy Counsel, Chair’s Office