

MEMORANDUM

To: File No.: S7-10-22
From: The Office of the Chair, U.S. Securities and Exchange Commission
Date: November 14, 2022
Re: Virtual Meeting with Ernst and Young

On November 14, 2022, Chair Gensler and SEC staff met with Ernst and Young to discuss a variety of topics, including the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors.

Members of the SEC included:

- Chair Gary Gensler
- Heather Slavkin Corzo, Director of Policy
- Paul Munter, Acting Chief Accountant
- Keo Chea, Director of Public Engagement

Representatives from Ernst & Young included:

- Carmine DiSibio, Global Chair and CEO
- Shawn Maher, Global Vice Chair