

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: January 24, 2023

Re: Meeting with Ken Connolly, Goldman Sachs

On January 19, staff from the Office of the Chair met with Ken Connolly from Goldman Sachs about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed themes from comments from U.S. financial institutions, international developments in climate-related disclosures, and the Federal Reserve's pilot exercise on scenario analysis.

Attendees:

- Mika Morse, Policy Counsel, Chair's Office
- Ken Connolly, Managing Director, Government Relations, Goldman Sachs