

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: February 1, 2023

Re: Meeting with Sylvera

On February 1, staff from the Office of the Chair met with representatives from Sylvera about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed developments in voluntary carbon markets, as described in Sylvera's comment letter.

Attendees:

- Mika Morse, Chair's Office
- Ben Rattenbury, Sylvera
- Polly Thompson, Sylvera