

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 6, 2023

Re: Meeting with CDP

On February 6, staff from the Office of the Chair met with representatives from CDP about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed trends in climate-related disclosures, as described in CDP's comment letter.

Attendees:

- Mika Morse, Chair's Office
- Paula DiPerna, CDP
- Elizabeth Small, CDP