

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 3, 2023

Re: Meeting with Senator Whitehouse’s staff

On February 3, Mika Morse from the Office of the Chair had a phone call with Dan Dudis, senior environment counsel for Senator Whitehouse, about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed comments submitted by issuers and investors.

Attendees:

- Mika Morse, Chair’s Office
- Dan Dudis, Senator Whitehouse’s Office