

To: File No. S7-10-22

From: Emma O'Hara

Date: February 28, 2023

Re: Meeting with Representatives from CalPERS

On February 28, 2023, members of the Division of Corporation Finance met with representatives from the California Public Employees' Retirement System (CalPERS) to discuss, among other matters, the Climate-Related Disclosure Rule Proposal.

Members of the Division of Corporation Finance included Erik Gerding, Katherine Bagley, Jeb Byrne and Emma O'Hara.

Representatives of CalPERS included James Andrus and Danny Brown. Also in attendance were representatives of K&L Gates LLP, including Brenden Chainey and Daniel Crowley.