

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: March 1, 2023

Re: Meeting with Ceres

On February 24, staff from the Office of the Chair, the Division of Corporation Finance, the Division of Economic and Risk Analysis, and the Office of the Chief Accountant met with representatives from Ceres about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the GHG emissions provisions and Ceres’ analysis of the comment file.

Attendees from Ceres:

- Steven Rothstein
- Holly Li
- Jake Rascoff
- Jim Coburn

SEC attendees:

- Mika Morse, Chair’s Office
- Luna Bloom, Division of Corporation Finance
- Kat Bagley, Division of Corporation Finance
- Ruke Yang, Division of Economic and Risk Analysis
- Erin Smith, Division of Economic and Risk Analysis
- Min Pyo, Division of Economic and Risk Analysis
- Erin Nelson, Office of the Chief Accountant