

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 10, 2023

Re: Meeting with Ilmi Granoff

On February 28 and March 10, staff from the Office of the Chair met with Ilmi Granoff about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the investors' comments submitted to the comment file and the FSOC's climate financial risk advisory committee.

Attendees:

- Mika Morse, Policy Counsel, Chair's Office, SEC
- Ilmi Granoff, Senior Fellow at the Sabin Center for Climate Change Law and Adjunct Research Scholar at Columbia Law School