

To: File No. S7-10-22; File No. S7-20-22

From: Emma O'Hara

Date: March 10, 2023

Re: Meeting with Representatives from Society for Corporate Governance

On March 9, 2023, members of the Division of Corporation Finance met with representatives from the Society for Corporation Governance (SCG) to discuss, among other matters, the Climate-Related Disclosure Rule Proposal and the Shareholder Rule Proposal relating to Exchange Act Rule 14a-8.

Members of the Division of Corporation Finance included Erik Gerding, Felicia Kung, Betsy Murphy, Emma O'Hara and Jennifer Zepralka.

Representatives of SCG included Ted Allen, Keir Gumbs, Christina Maguire, Jeffrey Pochowicz and Darla Stuckey.