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 9, 2024

Re: Meeting with Ceres

On February 7, the Chair and staff from the Office of the Chair met with representatives from Ceres about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed Ceres' comment letters and the views of the investors and companies in their network in support of the SEC's proposal.

Attendees:

- Chair Gensler, SEC
- Heather Slavkin Corzo, SEC
- Mika Morse, SEC
- Steven Rothstein, Ceres
- Jake Rascoff, Ceres