

MEMORANDUM

To: Comment File (S7-17-22) - Environmental, Social, and Governance Disclosures for Investment Advisers and Investment Companies

From: The Office of the Chair, U.S. Securities and Exchange Commission

Date: November 6, 2023

Re: Meeting with Americans for Financial Reform

On October 24, staff from the chair's office met with a Natalia Renta from Americans for Financial Reform (AFR) about the SEC's proposals to standardize ESG disclosures by certain investment funds and advisers. During the meeting, participants discussed the value of providing investors with more information about those funds and advisers that hold themselves out as having an ESG focus.

Attendees:

- Natalia Renta, AFR
- Mika Morse, SEC