

MEMORANDUM

To: Comment File (S7-10-22) – The Enhancement and Standardization of Climate-Related Disclosures for Investors

From: The Office of Chief Accountant

Date: June 17, 2022

Re: Meeting with Representatives of the Public Company Accounting Oversight Board (PCAOB)

On June 17, 2022, Commission Staff met virtually with representatives of the PCAOB, including Barb Vanich, Karen Wiedemann, Dima Andriyenko, Elena Bozhkova, Brian Degano, Cheryl Hennig, Clair Sever, Hunter Jones, Michael Gurbutt, Dominika Taraszkiwicz, Tian Liang, and Akiko Upchurch. The following Commission representatives were present: Diana Stoltzfus, Shaz Niazi, Anita Douth, Sarmad Makhdoom, and Anita Chan.

The proposing release for The Enhancement and Standardization of Climate-Related Disclosures for Investors was among the topics discussed.