

## 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:** May 1, 2023

**Re:** Meeting with Ceres

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On April 25, the Director of the Division of Corporation Finance 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, participants discussed the proposed GHG emissions provisions, the proposal's economic analysis, and Ceres' comment letters.

**Attendees from Ceres:**

- Steven Rothstein
- Jake Rascoff

**SEC attendees:**

- Erik Gerding, Division of Corporation Finance
- Mika Morse, Chair's Office