

## 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 7, 2022

**Re:** Meeting with Representatives of Amazon.com, Inc.

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On June 7, 2022, Commission Staff met virtually with representatives of Amazon.com, Inc., including Shelley Reynolds, Mark Hoffman, Eric West, Chris Richard, and Ivan Yanushev. The following Commission representatives were present: Paul Munter, Diana Stoltzfus, Shaz Niazi, Jonathan Wiggins, Kevin Vaughn, Anita Chan, Lindsay McCord, Melissa Rocha, Mara Ransom, and Joel Parker.

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