

To: File No. S7-10-22

From: Katherine Bagley

Date: March 1, 2023

Re: Meeting with Representatives from the National Alliance of Forest Owners

On March 1, 2023, members of the Office of the Chair, the Division of Corporation Finance, the Office of the Chief Accountant, and the Division of Economic and Risk Analysis met with the National Alliance of Forest Owners (NAFO) to discuss the Climate-Related Disclosure Rule Proposal.

The member of the Office of the Chair was Mika Morse. Members of the Division of Corporation Finance included Luna Bloom, Katherine Bagley, and Terrence Brown. Members of the Office of the Chief Accountant included Larry Yusuf and Erin Nelson. The member of the Division of Economic and Risk Analysis was Erin Smith.

Representatives of NAFO included Anne Clawson and Kate Gatto.