

## 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:** March 17, 2023

**Re:** Meeting with Ceres and the Center for Audit Quality (CAQ)

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On February 24, staff from the Office of the Chair and the Office of the Chief Accountant met with representatives from Ceres and the Center for Audit Quality (CAQ) about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the proposed financial statement metrics. Ceres indicated that they would be submitting an updated comment letter focused on those provisions of the proposal.

**Attendees:**

- Steven Rothstein, Ceres
- Jake Rascoff, Ceres
- Jim Coburn, Ceres
- Thomas Riesenber, Ceres
- Dennis McGowan, CAQ
- Desire Carroll, CAQ

**SEC attendees:**

- Mika Morse, Chair’s Office
- Shaz Niazi, Office of the Chief Accountant
- Larry Yusuf, Office of the Chief Accountant
- Erin Nelson, Office of the Chief Accountant