MEMORANDUM

To: File No. S7-10-22

From: Office of Commissioner Caroline Crenshaw

Date: March 23, 2023

Re: Meeting with David Pitt-Watson

Robert Cobbs and Commissioner Crenshaw met telephonically with David Pitt-Watson, Visiting Fellow at Cambridge Judge Business School.

Among the topics discussed was the Commission's proposed rule on the Enhancement and Standardization of Climate-Related Disclosures for Investors.