

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 31, 2023

Re: Meeting with Ceres

On March 31, Chair Gensler, staff from the Office of the Chair, the Division of Corporation Finance, and the Office of the General Counsel 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 proposed financial statement disclosure provisions, and additional comment letters submitted by Ceres.

Attendees from Ceres:

- Mindy Lubber
- Steven Rothstein
- Holly Li
- Jake Rascoff
- Jim Coburn
- Maya Aglialoro
- Thomas Riesenberg
- Randi Mail

SEC attendees:

- Chair Gensler
- Heather Slavkin Corzo, Chair's Office
- Amanda Fischer, Chair's Office
- Mika Morse, Chair's Office
- Erik Gerding, Division of Corporation Finance
- Megan Barbero, Office of the General Counsel