

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: July 27, 2023

Re: Meeting with the Climate Accounting Project

On June 23, staff from the Office of the Chair met with David Pitt-Watson and Susan Harding from the Climate Accounting Project 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 disclosures and existing accounting requirements.

Attendees:

- David Pitt-Watson, Climate Accounting Project
- Susan Harding, Climate Accounting Project
- Mika Morse, Chair’s Office, SEC