

MEMORANDUM

To: File No. S7-10-22

From: Division of Corporation Finance

Re: Meeting with Joseph Grundfest and Devon Wilson

Date: July 31, 2023

On July 31, 2023, staff from the Division of Corporation Finance (Melissa Duru, Luna Bloom, Elliot Staffin, and Valian Afshar) met with Joseph Grundfest and Devon Wilson from Stanford Law School to discuss the proposed rulemaking *The Enhancement and Standardization of Climate-Related Disclosures for Investors*.