

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: September 18, 2023

Re: Meeting with Professor Joe Grundfest

On September 13, the Chair, the Director of the Division of Corporation Finance, and staff from the Office of the Chair and the Office of the General Counsel met with Professor Joe Grundfest about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed Professor Grundfest's comment letters, including his recommendations related to GHG emissions reporting.

Attendees:

- Chair Gensler
- Mika Morse, Chair's Office
- Erik Gerding, Division of Corporation Finance
- Bryant Morris, Office of the General Counsel
- Professor Joe Grundfest, Stanford Law School