

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 26, 2023

Re: Meeting with Ceres

On September 15, and September 21, staff from the Office of the Chair had phone calls with Ceres about the California bills on climate disclosure. While participants did not discuss the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors, topics related to the proposal were discussed. Specifically, the participants discussed the timing and substance of the climate-related disclosures that would be required if the California bills are signed into law.

Attendees:

- Mika Morse, Chair's Office
- Steven Rothstein, Ceres
- Jake Rascoff, Ceres