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 Chamber of Commerce

On September 6, staff from the Office of the Chair met with Evan Williams from the Chamber of Commerce about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed trends in corporate climate disclosures, and the Chamber's engagement with the EU and the ISSB about disclosure requirements in other jurisdictions.

On September 25, participants had a follow-up phone call to discuss the agenda for an upcoming meeting between the Chamber and the Chair.

Attendees:

- Mika Morse, Chair's Office
- Evan Williams, Chamber of Commerce