

## 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 E-liability Institute

---

On July 20, staff from the Office of the Chair met with the E-liability Institute about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed comment letters submitted on behalf of members of the E-liability Institute about alternative approaches to accounting for GHG emissions throughout corporate supply chains.

**Attendees:**

- Mika Morse, Chair's Office
- Professor Karthik Ramanna, Oxford University
- Mike Mahoney, E-liability Institute