

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 July 26, staff from the Office of the Chair met with Jake Rascoff from Ceres about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed Ceres’ comment letters, specifically the roundtable Ceres convened with issuers and investors about the proposed S-X financial statement metrics and trends in voluntary GHG emissions reporting since the proposal.

Attendees:

- Mika Morse, Chair’s Office
- Jake Rascoff, Ceres