

## 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 27, 2023

**Re:** Meeting with Ceres

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On September 26, the Chair and staff from the Office of the Chair met with Ceres about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. Specifically, the participants discussed the proposed GHG emissions disclosure provisions, and how investors are currently using GHG emissions information to make investment decisions.

**Attendees:**

- Mindy Lubber, Ceres
- Steven Rothstein, Ceres
- Chair Gensler, SEC
- Heather Slavkin Corzo, Office of the Chair, SEC