

MEMORANDUM

To: File No. S7-10-22

From: Division of Corporation Finance

Re: Meeting with Amp Americas and FGS Global

Date: September 15, 2023

On September 15, 2023, members of the Division of Corporation Finance and the Office of the Chief Accountant met with representatives from Amp Americas and FGS Global to discuss the Climate-Related Disclosure Rule Proposal.

Members of the Division of Corporation Finance included Valian Afshar, Elliot Staffin, Ethan Saber, and Kristin Baldwin. The member of the Office of the Chief Accountant included Erin Nelson and Meagan Van Orden.

Representatives of Amp Americas included Grant Zimmerman and Ethan Hendrickson. Representatives of FGS Global included Mike Iger and Anthony Reed.