

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: October 17, 2023

Re: Meeting with Amazon

On September 26, staff from the Office of the Chair met with Amazon about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed Amazon’s comment letter and its experience with calculating and reporting GHG emissions.

Attendees:

- Teresa Christopher, Amazon, Head of Climate, Sustainability, and Environmental Policy
- Charles Hernick, Amazon, Head of ESG Policy
- Mika Morse, SEC, Chair’s Office