

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 BeZero Carbon Ratings

On September 15, staff from the Office of the Chair met with Finn O’Muircheartaigh, Director and Policy and Markets at BeZero Carbon Ratings, about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed BeZero’s carbon ratings and the SEC proposal’s provisions related to the disclosure of carbon offsets.

Attendees:

- Mika Morse, Chair’s Office
- Finn O’Muircheartaigh, BeZero Carbon Ratings
- Rob Eskridge, Governmental Affairs, ICE