

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: November 6, 2023

Re: Meeting with Amazon

On November 3, 2023, staff from the Office of the Chair met with representatives from Amazon about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed ways in which the proposed disclosures could elicit non-proprietary business information and suggestions from the Amazon comment letter to mitigate those concerns. They also discussed the portions of the Amazon comment letter related to the feasibility of disclosures on expenditures related to accomplishing a climate-related target, goal, or transition plan.

Attendees

- Charles Hernick, Amazon
- Mika Morse, SEC