

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 Ceres

On October 26 and November 2, 2023, staff from the Office of the Chair met with representatives from Ceres about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed the chair’s public statements at an event hosted by the Chamber of Commerce about climate-related disclosures, and the continued interest of investors in an SEC final rule to bring greater consistency, comparability, and reliability to climate-related disclosures.

Attendees on October 26

- Thomas Reisenberg, Ceres
- Mika Morse, SEC

Attendees on November 2

- Jake Rascoff, Ceres
- Mika Morse, SEC