

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 CDP

On October 27, 2023, staff from the Office of the Chair met with representatives from CDP about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, participants discussed trends in climate-related disclosures to the CDP platform, the use of structured data by investors, and investors’ demand for climate-related data to inform investment decisions.

Attendees

- Paula DiPerna, CDP
- Mika Morse, SEC