

MEMORANDUM

To: File No. S7-10-22

From: Division of Corporation Finance

Re: Meeting with Michael Overcash, CEO, Environmental Genome Initiative

Date: December 1, 2023

On December 1, 2023, staff from the Division of Corporation Finance (Valian Afshar and Kristin Baldwin) met with Michael Overcash, CEO of the Environmental Genome Initiative, to discuss the proposed rulemaking *The Enhancement and Standardization of Climate-Related Disclosures for Investors*.