

MEMORANDUM

TO: File No. S7-10-22

FROM: Diem-Mi Lu – Counsel to Commissioner Jaime Lizárraga – U.S. Securities and Exchange Commission

RE: Ernst & Young (E&Y)

DATE: February 6, 2023

On February 6, 2023, Commissioner Jaime Lizárraga, Parisa Haghshenas, Brandon Hill, Laura D’Allaird, and Diem-Mi Lu met telephonically with the following individuals:

- Carmine DiSibio, Global Chair and CEO, E&Y
- Shawn Maher, Global Vice Chair, Public Policy, E&Y

Among the topics discussed were the Commission’s proposed rules on the Enhancement and Standardization of Climate-Related Disclosures for Investors.