

MEMORANDUM

TO: File No. S7-10-22

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

RE: Global Witness, Friends of the Earth, Rainforest Action Network, Amazon Watch, Natural Resources Defense Council

DATE: October 10, 2023

On October 10, 2023, Parisa Haghshenas, Brandon Hill, and Diem-Mi Lu met telephonically with the following individuals:

- Ashley Thomson, Global Witness
- Kelly McNamara, Friends of the Earth
- Steph Dowlen, Rainforest Action Network
- Merel van der Mark, Rainforest Action Network
- Andrew Miller, Amazon Watch
- Amanda Maxwell, National Resources Defense Council
- Sujatha Bergen, National Resources Defense Council

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