

## 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:** December 10, 2023

**Re:** Meeting with National Farmers Union

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On December 7, staff from the Office of the Chair met with representatives from the National Farmers Union and Americans for Financial Reform about the SEC’s proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed the National Farmers Union’s comments on the Scope 3 emissions requirements in the proposal, which then were submitted as a comment letter on December 15, 2023.

**Attendees:**

- Mika Morse, Chair’s Office, SEC
- Patrick Woodall, National Farmers Union
- Mike Stranz, National Farmers Union
- Alex Martin, Americans for Financial Reform
- Moonyoung Ko, Americans for Financial Reform