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 15, 2023

Re: Meeting with WEST Associates

On December 15, staff from the Office of the Chair met with board members of WEST Associates about the SEC's proposal on the enhancement and standardization of climate-related disclosures for investors. The participants discussed their companies' experiences with climate disclosures.

Attendees:

- Mika Morse, Office of the Chair, SEC
- Catherine Schladweiler, Tucson Electric Power
- Pam Nicola, Arizona Public Service
- Michelle Freeark, Arizona Generation and Transmission
- Chris Wood, Platte River Power Authority
- Erin Dukart, Basin Electric
- Abbie Krebsbach, Montana Dakota Utilities
- Matt Johns, NV Energy
- Claudette Horn, Public Service Company of New Mexico
- David Steele, Strategic Issues Management Group
- Doug Benevento, Holland & Hart