

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 Professor Joe Grundfest

On December 1, staff from the Office of the Chair met with Professor Joe Grundfest about the SEC's proposal for the enhancement and standardization of climate-related disclosures for investors. During the meeting, the participants discussed Professor Grundfest's comment letters, including his recommendations related to GHG emissions reporting.

Attendees:

- Mika Morse, Chair's Office, SEC
- Professor Joe Grundfest, Stanford Law School