MEMORANDUM

To: File No. S7-10-22

From: Robert Cobbs Counsel to Commissioner Caroline Crenshaw U.S. Securities and Exchange Commission

Date: Feb. 27, 2024

Re: Meeting with Representatives of Ceres Accelerator

Commissioner Caroline A. Crenshaw and Robert Cobbs met with the following individuals from Ceres:

- Steven Rothstein: Managing Director, Ceres Accelerator
- Jake Rascoff: Director, Climate Financial Regulation
- Holly Li: Program Director, Net Zero Finance
- Jim Coburn: Senior Manager, Disclosure
- Tom Riesenberg: Senior Regulatory Advisor

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